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Supreme Court of the United States

OCTOBER TERM, 1958

No. 50

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F. STRAUSS & SON, INC. OF ARKANSAS,  
PETITIONER;

*vs.*

COMMISSIONER OF INTERNAL REVENUE.

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ON WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS  
FOR THE EIGHTH CIRCUIT

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PETITION FOR CERTIORARI FILED APRIL 16, 1958  
CERTIORARI GRANTED MAY 26, 1958

# United States Court of Appeals FOR THE EIGHTH CIRCUIT

No. 15,864

TAX REVIEW.

F. STRAUSS & SON, INC. OF ARKANSAS,  
PETITIONER,

vs.

COMMISSIONER OF INTERNAL REVENUE,  
RESPONDENT.

PETITION TO REVIEW DECISION OF  
THE TAX COURT OF THE UNITED STATES

FILED AUGUST 28, 1957

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[fol. 1]

Docket Entries.

F. Strauss & Son, Inc. Of Arkansas, Petitioner,

Docket No. 53669

vs.

Commissioner Of Internal Revenue,  
Respondent.

Appearances:

For Petitioner: E. Chas. Eichenbaum, Esq., Leonard L. Scott, Esq., W. S. Miller, Jr. Esq., J. S. Garelick, C.P.A.

For Respondent: John P. Higgins, Esq.

1954

Jun. 28—Petition received and filed. Taxpayer notified.  
Fee paid.

Jun. 29—Copy of petition served on General Counsel.

Jul. 9—Entry of appearance of J. S. Garelick, as counsel  
filed.

Aug. 25—Answer filed by General Counsel.

Aug. 25—Request for hearing in Little Rock, Ark. filed by  
General Counsel.

Aug. 26—Notice issued placing proceeding on Little Rock,  
Ark. calendar. Service of Answer and Request  
made.

1956

Aug. 16—Hearing set Dec. 3, 1956, Little Rock, Ark.

Dec. 6—Trial had before Judge Bruce—case submitted—  
Stipulation of facts, filed at hearing. Briefs due  
3/6/57; Replies due 4/6/57.

Dec. 26—Transcript of Hearing 12/6/56 filed.

1957

Mar. 5—Motion for extending time to March 25, 1957 to file brief, filed by Respondent.

Mar. 6—Order—granting motion and time for filing briefs is extended to March 25, 1957 and the time for filing reply briefs is extended to April 8, 1957, entered. Served 3/11/57.

Mar. 13—Motion for extension of time to April 15, 1957 to file brief, filed by petitioner. Served 3/19/57.

Mar. 18—Order extending time to April 15, 1957 to file original briefs and May 6, 1957 to file reply briefs, entered. Served 3/19/57.

Apr. 15—Brief filed by petitioner. Served 4/16/57.

Apr. 15—Brief filed by respondent. Served 4/16/57.

Apr. 29—Reply Briefs filed by petitioner.

May 31—Findings of Fact and Opinion rendered. Judge Bruce. Decision will be entered that there is a deficiency of \$10,386.12.

Served 6/4/57.

Jun. 4—Decision entered. Judge Bruce. Div. 6. Served 6/6/57.

Aug. 2—Petition for Review by U. S. Court of Appeals for the Eighth Circuit—Designation of Contents of Record with certificate of Service attached, filed by petitioner.

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[fol. 2] (Petition of F. Strauss & Son, Inc., of Arkansas.)

(Received and Filed Jun. 18, 1954, The Tax Court of the United States.)

The Tax Court of the United States.

F. Strauss & Sons, Inc. of Arkansas, Petitioner,

Docket No. 53669 vs.

Commissioner of Internal Revenue, Respondent.

The above named petitioner hereby petitions for a re-determination of the deficiency set forth by the Commissioner of Internal Revenue in his notice of deficiency dated April 8, 1954, and as a basis of its proceeding alleges as follows:

1. The petitioner is a corporation, organized under the laws of the state of Arkansas, with its principal place of business at 223 East Markham Street, Little Rock, Arkansas. The return for the period here involved was filed with the Collector of Internal Revenue for the district of Arkansas.

2. The notice of deficiency, a copy of which is attached hereto and marked Exhibit A, was mailed to the petitioner on April 8, 1954.

3. The Commissioner determined deficiency in income tax for the calendar year 1950 in the amount of \$20,990.36, of which the entire amount is in controversy.

4. The determination of tax set forth in said notice of deficiency is based upon the following errors:

(a) The Commissioner erroneously determined that a deduction in the amount of \$9,252.67, claimed in petitioner's return for a contribution made to Arkansas Legal Control Associates, Inc., should be disallowed.

(b) The Commissioner erroneously determined that the [fol. 3] petitioner, for the taxable year 1950, was availed of for the purpose of preventing the imposition of the surtax upon its shareholders through the medium of permitting its earnings and profits to accumulate beyond the reasonable needs of its business, and that petitioner is liable for the surtax imposed by Section 102 of the Internal Revenue Code.

5. The facts upon which the petitioner relies are as follows:

(a)—(1) In 1950, petitioner paid to Arkansas Legal Control Associates, Inc. the sum of \$9,252.67, and claimed said amount as a deduction on its income tax return.



(2) Said payment is properly deductible as a contribution under the provisions of Section 23 (q), Internal Revenue Code.

(3) Alternatively, said deduction of \$9,252.67 constitutes an ordinary and necessary expense paid or incurred during the taxable year by the petitioner in carrying on its trade or business, and is fully allowable under the provisions of Section 23 (a)(1)(A), Internal Revenue Code.

(b)—(1) Petitioner was not formed, or availed of, for the purpose of preventing the imposition of the surtax upon its shareholders or the shareholders of any other corporation.

(2) The earnings and profits of the petitioner have not been permitted to accumulate beyond the reasonable needs of petitioner's business.

(3) The earnings and profits of the petitioner have not been permitted to accumulate for the purpose of avoiding the surtax upon its shareholders or the stockholders of any other corporation.

(4) The earnings and profits of the petitioner have been required for the reasonable needs of the business at and [fol. 4] during all times relevant to this proceeding.

Wherefore, petitioner prays that the Court may hear the proceeding, and disallow the deficiency in full.

E. CHAS. EICHENBAUM  
LEONARD L. SCOTT  
W. S. MILLER, JR.

Attorneys for Petitioner,  
Boyle Building  
Little Rock, Arkansas.

J. S. GABELICK  
212 Arkansas Avenue,  
Monroe Louisiana of Counsel.

(Served Jun. 29, 1954.)

[fol. 5]

## Verification

State of Arkansas

County of Pulaski, ss.

.. Charles Cone, being duly sworn, says that he is the Secretary and Treasurer of F. Strauss & Son, Inc. of Arkansas, the petitioner above named, and as such, authorized to verify the foregoing petition; that he has read the foregoing petition or had the same read to him, and is familiar with the statements contained therein, and that the statements contained therein are true, except those stated to be on information and belief, and that those he believes to be true.

CHARLES CONE

Subscribed and sworn to before me this 23 day of June, 1954.

ELEANOR H. BERRYMAN

(Seal)

Notary Public

My Commission Expires: 10/2/54.

[fol. 6]

## Exhibit "A"

U. S. Treasury Department  
Office of the District Commissioner  
Internal Revenue Service  
Appellate Division  
516 Oklahoma Natural Building,  
Oklahoma City 2, Oklahoma.

Apr. 8—1954

F. Strauss & Son, Inc. of Arkansas  
223 East Markham Street  
Little Rock, Arkansas

Registered Mail

Gentlemen:

You are advised that the determination of your income tax liability for the taxable year ended December 31, 1950,

discloses a deficiency of \$20,990.36 as shown in the statement attached.

In accordance with the provisions of existing internal revenue laws, notice is hereby given of the deficiency mentioned.

Within 90 days from the date of the mailing of this letter you may file a petition with The Tax Court of the United States, at its principal address, Washington 4, D. C., for a redetermination of the deficiency. In counting the 90 days you may not exclude any day unless the 90th day is a Saturday, Sunday, or legal holiday in the District of Columbia, in which event that day is not counted as the 90th day. Otherwise Saturdays, Sundays, and legal holidays are to be counted in computing the 90-day period.

Should you not desire to file a petition, you are requested to execute the enclosed form in duplicate and return both copies to the Dallas Region, Appellate Division, 516 Oklahoma Natural Building, Oklahoma City, Oklahoma. The signing and filing of this form will expedite the closing of your return by permitting an early assessment of the deficiency, and will prevent the accumulation of interest, since the interest period terminates 30 days after receipt of the form, or on the date of assessment, or on the date of payment, whichever is earlier.

Very truly yours,

T. COLEMAN ANDREWS  
Commissioner

By William G. Cullen  
Assistant Regional Commissioner Appellate

Enclosures:  
Statement  
Form 1276  
Agreement Form

[fol. 7] F. Strauss & Sons, Inc. of Arkansas  
Year Ended 12/31/50

Schedule 1-A.

Explanation of Adjustment.

(a) A deduction of \$9,252.67 claimed in your return for a contribution of that amount to Arkansas Legal Control Associates, Inc. is herein disallowed. It has been determined that the claimed deduction is not allowable under either section 23(a)(1)(A) or section 23(q) of the Internal Revenue Code.

Schedule 2.

Computation of Alternative Tax  
Year Ended 12/31/50

Net income adjusted (Schedule 1)	\$225,884.06
Less: Dividends received credit (85% of \$8,000.00)	6,800.00
Surtax net income	\$219,084.06
Less: Excess of net long-term capital gain over net short-term capital loss	21,049.96
Surtax net income for purpose of alternative tax	\$198,034.10
Combined normal tax and surtax: 42% of \$219,084.06, less \$4,750.00	\$ 78,424.32
Partial tax	\$ 78,424.32
Tax on long-term capital gain (25% of \$21,049.96)	5,262.49
Alternative tax	\$ 83,686.81

Schedule 3.

Computation of Income Tax  
Year Ended 12/31/50

Net income adjusted (Schedule 1)	\$225,884.06
Less: Dividends received credit (85% of \$8,000.00)	6,800.00
Surtax net income	\$219,084.06

Combined normal tax and surtax:	
42% of \$219,084.06, less \$4,750.00	\$ 87,265.31
Alternative tax (Schedule 2)	\$ 83,686.81
Income tax liability (lesser of ordinary and alternative taxes)	\$ 83,686.81
Section 102 Surtax (Schedule 4)	17,104.24
Total income tax and Section 102 Surtax	\$100,791.05
Income tax liability	\$100,791.05
Income tax assessed	79,800.69
Deficiency of income tax	\$ 20,990.36

[fol. 8] Schedule 4.

Computation of Section 102 Surtax Liability  
Year Ended 12/31/50

Net income adjusted (Schedule 1)	\$225,884.06
Less: Federal income tax (Schedule 3)	83,686.81
Section 102 net income	\$142,197.25
Less: Taxable dividends paid	80,000.00
Undistributed Section 102 net income	\$ 62,197.25
Surtax on \$62,197.25 at 27½%	\$ 17,104.24

[fol. 9] Statement.

F. Strauss & Son, Inc. of Arkansas  
223 East Markham Street  
Little Rock, Arkansas

Tax Liability For The Taxable Year Ended  
December 31, 1950

Income Tax.

Year	Deficiency
1950	\$20,990.36

In making this determination of your income tax liability, careful consideration has been given to the report of



examination dated June 30, 1953; to your protest dated August 3, 1953; and to statements made at the conference held on February 16, 1954.

It has been determined that this corporation, for the taxable year 1950, was availed of for the purpose of preventing the imposition of the surtax upon its shareholders through the medium of permitting its earnings and profits to accumulate beyond the reasonable needs of its business instead of being divided or distributed. It is therefore held that the corporation, for the taxable year 1950, is liable for the surtax imposed by Section 102 of the Internal Revenue Code.

#### Schedule 1.

Adjustments to Net Income	
Net income as disclosed by return	\$216,631.39
Unallowable deduction:	
(a) Contribution to Arkansas Legal Control Associates, Inc.	9,252.67
Net income adjusted	\$225,884.06

[fol. 10] (Answer of Commissioner of Internal Revenue)  
(Filed Aug. 25, 1954, The Tax Court of the United States.)

Comes now the Commissioner of Internal Revenue, by his attorney, Daniel A. Taylor, Chief Counsel, Internal Revenue Service, and for answer to the petition of the above-named taxpayer, admits and denies as follows:

1. Admits the allegations contained in paragraph 1 of the petition.
2. Admits the allegations contained in paragraph 2 of the petition.
3. Admits the allegations contained in paragraph 3 of the petition.
4. (a), (b). Denies that the Commissioner committed the errors alleged in paragraph 4 and subparagraphs (a) and (b) of paragraph 4 of the petition.

5(a), (1), (2), (3). Admits that in 1950 petitioner claimed \$9,252.67 as a deduction on its income tax return, but denies the remaining allegations contained in paragraph 5(a) and subparagraphs (1), (2) and (3) of paragraph 5(a) of the petition.

[fol. 11] 5(b), (1), (2), (3), (4). Denies the allegations contained in subparagraphs (1), (2), (3) and (4) of paragraph 5(b) of the petition.

6. Denies generally and specifically each and every allegation contained in the petition not hereinbefore admitted, qualified or denied.

Wherefore, it is prayed that the Commissioner's determination be approved.

**DANIEL A. TAYLOR,**  
Chief Counsel,  
Internal Revenue Service.

Of Counsel:

James L. Backstrom,  
Regional Counsel;  
E. G. Sievers,  
Asst. Regional Counsel;  
John P. Higgins,  
Special Attorney,  
Internal Revenue Service

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[fol. 11a] Narrative Statement of Stipulation of Facts,  
Exhibits Thereto and Testimony.

Filed Sep. 23, 1957, E. E. Koch, Clerk.

In the United States Court of Appeals,  
Eighth Circuit.

F. Strauss & Sons, Inc. of Arkansas, Petitioner,  
No. 15864. vs.  
Commissioner of Internal Revenue, Respondent.

The Stipulation provided:

1. A copy of the 1950 corporation income tax and excess profits tax return of F. S. Strauss & Son, Inc., of Arkansas

was attached as Joint Exhibit 1-A. This return showed total income of \$476,041.45 including a net long-term capital gain of \$21,049.96, total deductions of \$259,410.06, including \$9,252.67 paid to Arkansas Legal Control Associates, Inc., leaving a net income of \$216,631.39, which, after a dividends received credit of \$6,800.00 left a surtax net income of \$209,831.39. The tax liability, computed on the alternate basis, was \$79,800.69.

2. A copy of the constitution and charter of the Arkansas Legal Control Associates, Inc., was attached as Joint Exhibit 2-B. This reflected, among other things, the following:

"Article II. Objects And Purposes. Section 1. The objects and purposes for which this organization is formed and the powers and rights which it shall exercise and enjoy are: To foster and promote in every and any lawful manner the interests of persons, firms, associations, corporations and others engaged or interested directly or indirectly in the alcohol beverage industry, or in any branch thereof, or in any industry or business alike or incidental thereto.

Section 2. In furtherance, but not in limitation, of the foregoing general purposes, it is expressly provided that the organization shall have the following powers:

(a). To uphold the freedom of every individual to determine, without injury to others, his personal tastes.

(b). To engage in educational and publicity campaigns and programs.

(c). To support improved regulatory laws governing the sale and use of alcohol beverage, and to uphold the system of private enterprise in the manufacture, distribution and sale of alcohol beverage.

(d). To provide honest opposition to the principles of prohibition and its resulting evils.

(e). To support related public relations programs.

(f). To collect and disseminate statistics and other information of interest to members and to the public.

(g). To conduct studies and research work on problems relating to or affecting alcohol beverage industry.

(h). To secure and present the views of the members to other organizations, governmental agencies and bodies, and the public.

(i). To further the common interests of its members in any and every lawful manner and to do everything necessary and proper for the accomplishment of the purposes hereinbefore set forth or which shall be recognized as proper and lawful objectives and purposes of a business league. . . .

**Article V. Uses** The corporation shall not be used for business purposes or make any contribution or expenditure in connection with any election at which Presidential or Vice Presidential electors or a Senator or Representative to Congress are to be voted for or in connection with any [fol. 11c] primary election or political convention or caucus held to select candidates for any of the foregoing offices, or for the pecuniary gain or profit of its members, and no part of the net earnings of the corporation shall inure to the benefit of any member or private individual. The corporation may, however, support or oppose public laws or constitutional measures which its members and trustees deem against public interest and opposed to the purposes and objects of the corporation."

3. A copy of the Certificate of Incorporation of the Arkansas Legal Control Associates, Inc. was attached as Exhibit 3-C. This showed that the Constitution of the Arkansas Legal Control Associates, Inc. had been filed and that the organization was incorporated in the Circuit Court of Pulaski County, Arkansas, on May 3, 1950.

4. A copy of the initiative petition calling for an election on statewide prohibition was attached as Joint Exhibit 4-D. This Exhibit included a Certificate by the Secretary of State that the copy of the petition for a vote on statewide prohibition was a correct copy; that the Act had been placed



on the ballot and voted on at the general election held in Arkansas on November 7, 1950, and defeated at such election. The statewide prohibition act provided in part:

"Section 1: The Manufacture, Sale, Bartering, Loaning or Giving away of intoxicating liquor within the State of Arkansas for beverage purposes is hereby prohibited. The exportation from, the importation into, or the transportation within the State of Arkansas of more than one quart, at any time; of intoxicating liquor for beverage purposes is hereby prohibited. Having in possession more than one quart, at any time, of intoxicating liquor within the State of Arkansas for beverage purposes is hereby prohibited; and any such liquor found in possession of any person shall be confiscated by an order of a court of competent jurisdiction. Intoxicating liquor is hereby defined to include any beverage containing over 1/2 of 1% of alcohol by weight."

[fol. 11d] A copy of the summary of the audit report statement of income and expense for the period of activity of the Arkansas Legal Control Associates, Inc., was attached as Joint Exhibit 5-E. This audit statement showed for the period May 3, 1950 through November 30, 1950, contributions in the amount of \$126,265.84 and interest received of \$7.84, a total of \$126,273.68, with the total expenses of \$124,981.50, including \$100,374.60 paid to Brooks-Pollard Company for advertising. (An exact copy of this Exhibit is attached.)

6. A copy of the corporation income tax and excess profits tax return of the Arkansas Legal Control Associates, Inc., for the fiscal year ending April 30, 1951, was attached as Joint Exhibit 6-F. This reflected for the fiscal year beginning May 5, 1950 and ending April 30, 1951 net income of \$939.29, computed as follows:

Income

Contributions Received	\$126,265.84
Interest Received on Telephone Deposit	7.84
Total Income	<hr/> \$126,273.68



**Expenses**

Salary—Officer	2,450.00
Salaries—Others	7,324.97
Advertising—Brooks-Pollard Company	100,374.60
Advertising—Other	225.32
American Legion Bond Fund	3,000.00
Freight	58.97
Office Supplies	415.60
Postage	5,067.64
Printing	852.62
Rent—Rooms	1,873.32
Rent—Furniture and Equipment	375.73
Telephone	461.67
Travel	722.00
Social Security Taxes	143.82

[fol. 11e]

**Expenses Continued**

State Unemployment Compensation Taxes	258.52	
Auditing	350.00	
Attorney's Fees	1,200.00	
Miscellaneous Expense	179.61	
<b>Total Expenses</b>		<b>\$125,334.39</b>
<b>Net Income</b>		<b>\$ 939.29</b>

7. The activities of the Arkansas Legal Control Associates, Inc., included advertising in the following media: newspapers (30 daily papers and 142 weekly papers), radio, billboards and such miscellaneous activities as distribution of book matches, bar banners, special folders and press releases, copies of typical advertisements being attached to the original Stipulation as Joint Exhibits 7-G, 8-H, 9-I, 10-J and 11-K. Joint Exhibit 7-G reflected three newspaper advertisements, one run three times in October of 1950 in all 30 Arkansas daily newspapers, and the last two being run once in all 30 Arkansas daily newspapers, and once in all 141 Arkansas weekly newspapers in October of 1950. The first merely urged a vote against Initiated Act No. 2. Of the last two, one advertisement urged a vote against Initiated Act No. 2 and pointed out, among other things, that defeat would let Arkansas retain its present system of permitting each County to handle alcohol beverages as it chose; the other pointed out that the one quart provision was in effect a bootlegger's license to do business. (Joint

Exhibit 7-G is reproduced in full and attached). Joint Exhibit H-8 reflected advertisements run in the Arkansas Farmer October and November of 1950. One of these merely urged a vote against prohibition and Initiated Act No. 2. Another listed numerous firms, business men and civic leaders fighting against passage of initiated Act No. 2 and also urged:

"The voters of Arkansas on November 7th will make a vital and far-reaching decision: Shall we retain our proven, workable legal control of alcohol beverages or adopt the [fol. 11f] proposed local option plan that would only bring back the evils of Prohibition?

Our committee is composed of citizens of Arkansas men and women interested only in the welfare of our state. We do not believe the question is whether you are "wet" or "dry", but whether you want alcohol beverages sold legally or illegally.

Passage of Initiated Act No. 2 means complete Prohibition for Arkansas. It would replace legal sale with illegal sale . . . stir up conflict between friends and neighbors, within organizations, between communities.

The State of Arkansas and its communities would lose more than \$6,000,000 annual revenue from the taxes on alcohol beverages. The State would lose approximately 12% of its total annual tax revenue—money needed for our charitable institutions, schools, teachers, and welfare rolls.

Above all, Prohibition on a local, state, national or any level has never worked and never will. And it won't work here in Arkansas. Prohibition breeds lawlessness and crime, drives home-town trade away to nearby legal sale communities.

Arkansas already has strong and workable control law. Full authority rests in the hands of local officials to control and regulate the handling of alcohol beverages.

We urge every citizen to join with Arkansas Against Prohibition to retain our strong control law, to retain our tax, agricultural, and economic benefits. Vote Against Act No. 2—the last measure on the ballot!

**Let's Protect the Farm Income Received from  
67 Million  
Pounds of Arkansas Rice**

Prohibition would strike directly at Arkansas farmers who annually sell more than 67,000,000 pounds of Arkansas rice to the brewing industry. Arkansas is the third highest rice producer of the nation—the brewing industry is its best customer. Lets protect this crop and its market.

**Vote Against Act No. 2 on November 7th!"**

Exhibit 9-I reflected certain supplemental newspaper advertisement noting, among other things, that under Section 4 of the Act any person who furnishes or rents a building or house used in violation of Section 1 would be guilty as a principal, and noting that innocent owners or landlords could be thereby victimized. It also pointed out that Arkansas Farmers now sell \$3,000,000 of rice annually to brewing industries and that Initiated Act No. 2 would cause a loss of this income. Exhibit 10-J reflected an outdoor poster shown on 285 outdoor boards throughout the State of Arkansas. The poster urged a vote against Act No. 2 and the defeat of prohibition. Exhibit 11-K reflected a full page advertisement run October 12, 1950 in all the 141 Arkansas weekly newspapers. This advertisement showed a list of numerous people in Arkansas opposing Initiated Act No. 2, urged the defeat of prohibition and listed several reasons why Act No. 2 should be defeated. It urged that legal sales would be replaced with illegal sales; that the state, counties and municipalities would lose more than five and a half million dollars in annual direct tax revenue; that prohibition would destroy full time jobs of more than 12,000 breadwinners and would strike at an industry which purchases over two million dollars worth of rice and other products; that prohibition on the state-wide level would not work, but would merely breed crime and lawlessness; that the present law was strong and workable. (This Exhibit is reproduced in full and attached).

8. Application to the Commissioner of Internal Revenue was made by the Arkansas Legal Control Associates, Inc., for exemption under section 101(7) of the Internal Revenue Code of 1939 on May 25, 1951.

[fol. 11b] 9. A copy of a letter dated October 11, 1951 from the Deputy Commissioner denying the application of the Arkansas Legal Control Associates, Inc., was attached as Joint Exhibit 12-L. This letter directed to the Arkansas Legal Control Associates, Inc. provided in part:

"It is stated in the exemption affidavit submitted that you were organized to promote the interests of persons engaged in the alcohol beverage industry in Ark., and to create a favorable public opinion for the alcohol beverage industry in Ark. in an effort to counteract the attacks of the prohibitionists; that this was to be done by educating the public as to the evils of prohibition and the benefits of regulatory laws through the use of the radio, advertisements in newspapers, dissemination of literature and other lawful means; and that you will support or oppose public laws or constitutional measures which your members deem against public interest and the purposes and objects of your corporation.

It is further stated in the information submitted that your latest activity was the defeat of Initiated Act No. 2 at the November 7, 1950 general election; that this act was designed to prevent the sale of alcoholic beverages in Arkansas; and that your organization is presently inactive. . .

Inasmuch as the evidence on file in this office shows that your sole function and activity consisted of engaging in activities designed to influence legislation, through the use of the radio, advertisements in newspapers and dissemination of literature, it is the opinion of this office that you are not entitled to exemption from Federal income tax as a business league under the provisions of section 101(7) of the Code, and that you are not an organization of the same general class as a chamber of commerce or board of trade within the meaning of Income Tax Regulations III, section 29.101 (7)-1. You will accordingly be required to file Federal income tax returns on Form 1120.

Contributions made to you are not deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23 (o) and (q) of the Code."

10. "The issue raised by paragraph 4(b) of the petition

[fol. 11i] involving the surtax under section 102 of the Internal Revenue Code of 1939, has been settled by mutual agreement, and as a result of that agreement, if the petitioner prevails in respect to the issue raised in paragraph 4(a) of the petition, the court should determine a deficiency in the amount of \$6,500.00 for 1950, and if the respondent prevails in respect to the issue raised in paragraph 4(a) of the petition, the court should determine a deficiency in the amount of \$10,386.12 for 1950."



Exhibit 5-E.

RUSSELL BROWN & COMPANY

(P. 19)

Exhibit "B"

Arkansas Legal Control Associates, Inc.

Statement of Income and Expenses

For the Period Beginning May 3, 1950 and Ending November 30, 1950

Income Received

Contributions Received - Schedule "2"

126,265.81

Interest Received

7.84

Total Revenue Received

126,273.65

Expenses

Brooks-Pollard Company - Advertising - Schedule "3"

100,374.60

Salaries - Schedule "4"

9,774.97

Attorney's Fees

1,200.00

Donation

3,000.00

Freight

58.97

Office Supplies

415.40

Other Miscellaneous Expenses

176.72

Postage

5,007.44

Printing

852.42

Rent - Rooms

1,073.32

Rent on Furniture and Equipment

375.73

Telephone

161.07

Travel

722.00

Taxes - Social Security

113.82

- State Unemployment Compensation

230.32

Advertising - Other than Through Brooks-Pollard Company

225.32

Total Expenses

121,981.50

Excess of Income over Expenses

4,292.15

EX5-E

Note

Pages 20, 22, 24. - blank;  
Pages 21, 23, 25 - on Card 6

### Testimony.

**CHARLES CONE**, a witness on behalf of Petitioner, testified.

He was employed by **F. Strauss & Son, Inc.** of Arkansas, and was so employed in 1950 as Secretary-Treasurer and General Manager. **F. Strauss & Son, Inc.** of Arkansas is engaged in the wholesale liquor business, selling liquor to retail package stores. (T-7.)

Witness is completely familiar with the Arkansas Legal Control Associates, Inc. In 1950 **F. Strauss & Son, Inc.** of Arkansas made a contribution of \$9,252.67 to such company. (T-8.)

In 1950 an initiated act was placed on the ballot in the General Election known as the Statewide Prohibition Act. That Act would have put the Petitioner out of business, a business that Petitioner had enjoyed for 15 years under a good law enacted in March of 1935. (T-8.)

[fol. 11j] Nine wholesalers, including **F. Strauss & Son, Inc.** of Arkansas, at that time formed the Arkansas Legal Control Associates, Inc. for the sole purpose, through coordinated effort, of informing the general voting public of all information concerning the Act in an effort to persuade them to vote against it. (T-9.)

These funds were advanced through the Arkansas Legal Control Associates, Inc. because the nine wholesalers felt in unity there was strength, and, secondly, because the exact situation had come up in 1948 in Colorado, and the wholesale liquor dealers set up an organization known as Colorado United, which was given an exemption certificate by the United States Treasury Department. (T-9.)

If statewide prohibition had been acted in Arkansas the company would have suffered an irreparable loss. The contribution of \$9,252.67 was a reasonable amount. (T-10.)

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It was further stipulated that Harry Hastings, President of Moon Distributors, Inc., and Barrett Hamilton, President of Barrett Hamilton, Inc., and Mr. Mervin Leibs, General Manager of Little Rock Distributors, Inc., would have testified to the same facts as here testified to by witness Charles Cone. (T-11.)

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[fol. 70] (Findings of Fact and Opinion of The Tax Court of the United States.)

28 T. C. No. 65.

**Tax Court Of The United States**

**F. Strauss & Son, Inc. Of Arkansas, Petitioner,**  
**Docket No. 53669. vs.**  
**Commissioner Of Internal Revenue, Respondent.**

**Filed May 31, 1957.**

The petitioner, a wholesale liquor dealer, paid sums of money to a corporation organized by nine Arkansas liquor wholesalers for the purpose of persuading Arkansas voters by various advertising devices to vote against a proposed Arkansas prohibition act.

**Held:** Such sums are not deductible either as business expenses under section 23(a) (1) (A), Internal Revenue Code of 1939, or as contributions under section 23(q), Internal Revenue Code of 1939.

**E. Chas. Eichenbaum, Esq., for the petitioner.**

**John P. Higgins, Esq., for the respondent.**

[fo. 71] **Bruce, Judge** The respondent determined a deficiency in the income tax of petitioner for the calendar year 1950 in the amount of \$20,990.36. Of the adjustments made by respondent the only one remaining in dispute is whether payment of \$9,252.67 by petitioner to the Arkansas Legal Control Associates, Inc., in 1950 constituted an ordinary and necessary business expense of petitioner or, alternatively, whether such payment is deductible as a contribution within the meaning of section 23(q), Internal Revenue Code of 1939.

### Findings Of Fact.

The stipulated facts, together with attached exhibits, are incorporated herein by this reference. Petitioner is a corporation organized under the laws of the State of Arkansas with its principal place of business in Little Rock, Arkansas. Petitioner kept its books and prepared its income and excess profits tax returns on an accrual basis of accounting. Its 1950 income and excess profits tax return was filed with the collector of internal revenue for the district of Arkansas. In the year 1950 petitioner was engaged in the whole-sale liquor business.

Subject to provisions for countywide local option (secs. 48-801 and 48-807, Ark. Stat. Ann. of 1947), the sale of intoxicating liquor in Arkansas has been legal since 1935.

An initiative petition calling for an election on a state-wide prohibition act was circulated in Arkansas, filed with the Office of the Secretary of State, placed on the ballot, and voted on in the general election held in Arkansas on November 7, 1950. The general purpose of the act was to make it unlawful to manufacture, sell, barter, loan, or give away intoxicating liquors within the State of Arkansas or to export from, import to or transport the same within the State of Arkansas.

[fol. 72] In May of 1950 nine liquor wholesalers petitioned the Circuit Court of Pulaski County, State of Arkansas, to declare Arkansas Legal Control Associates, Inc. (hereinafter referred to as Control Associates) duly incorporated as a nonprofit corporation pursuant to the provisions of the state law. The Circuit Court of Pulaski County issued a certificate of incorporation to Control Associates on May 3, 1950. The stated objects and purposes of Control Associates provided, inter alia:

### Article II.

#### Objects And Purposes.

##### Section 1.

The objects and purposes for which this organization is formed and the powers and rights which it shall exercise



and enjoy are: To foster and promote in every and any lawful manner the interests of persons, firms, associations, corporations and others engaged or interested directly or indirectly in the alcohol beverage industry, or in any branch thereof, or in any industry or business alike or incidental thereto.

## Section 2.

In furtherance, but not in limitation, of the foregoing general purposes, it is expressly provided that the organization shall have the following powers:

• • • • •  
b. To engage in educational and publicity campaigns and programs.

c. To support improved regulatory laws governing the sale and use of alcohol beverage, and to uphold the system of private enterprise in the manufacture, distribution and sale of alcohol beverage.

d. To provide honest opposition to the principles of prohibition, and its resulting evils.

e. To support related public relations programs.

[fol. 73]

## Article V.

### Uses.

The corporation shall not be used for business purposes or make any contribution or expenditure in connection with any election at which Presidential or Vice Presidential electors or a Senator or Representative to Congress are to be voted for or in connection with any primary election or political convention or caucus held to select candidates for any of the foregoing offices, or for the pecuniary gain or profit of its members, and no part of the net earnings of the corporation shall inure to the benefit of any member or private individual. The corporation may, however, support or oppose public laws or constitutional measures which its

members and trustees deem against public interest and opposed to the purposes and objects of the corporation.

. . . . .

The purpose of the wholesalers in forming Control Associates was to provide means of coordination of their efforts in persuading the general public to vote against the proposed statewide prohibition act.

An application for exemption under section 101(7) of the Internal Revenue Code of 1939 was filed with the Commissioner of Internal Revenue on May 25, 1951, by Control Associates. This application for exemption was rejected by the Commissioner on October 11, 1951. The letter of rejection provided in part as follows:

. . . . .

Inasmuch as the evidence on file in this office shows that your sole function and activity consisted of engaging in activities designed to influence legislation, through the use of the radio, advertisements in newspapers and dissemination of literature, it is the opinion of this office that you are not entitled to exemption from Federal income tax as a business league under the provisions of section 101(7) of the Code, and that you are not an organization of the same general class as a chamber of commerce or board of trade within the meaning of Income Tax Regulations III, section 29.101(7)-1. You will accordingly be required to file Federal income tax returns on Form 1120.

[fol. 74] Contributions made to you are not deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Code.

. . . . .

After the organization of Control Associates in 1950 petitioner paid the amount of \$9,252.67 to that organization. Contributions totaling \$126,265.84 were received by Control Associates for the period beginning May 30, 1950 and ending November 30, 1950. During that period over \$100,000

was paid out by Control Associates for direct advertising through newspapers, radio, billboards, distribution of book matches, bar banners, special folders, and press releases. Such advertising contained reasons and statistics designed to convince the voters that it was to the public interest to defeat the act. The balance of the contributions was paid out for related expenses of supervising and coordinating such advertising. The statewide prohibition act was defeated. On its income tax return for 1950 the petitioner deducted the \$9,252.67 in dispute from gross income as business expense. The respondent disallowed such deduction.

#### Opinion.

The principal issue in this case is whether amounts paid by petitioner, a wholesale liquor dealer, to a corporation organized by nine Arkansas liquor wholesalers for the purpose of persuading Arkansas voters by various advertising devices to vote against a proposed prohibition act, are deductible as ordinary and necessary business expenses within the meaning of section 23(a)(1)(A), Internal Revenue Code of 1939. It is clear that such payments are not deductible under section 23(q), Internal Revenue Code of 1939, and the petitioner does not seriously contend otherwise.

[fol. 75] The question involved herein has been determined many times by this and other courts. In *Textile Mills Securities Corporation vs. Commissioner*, 314 U. S. 326, the Supreme Court determined that certain amounts expended to provide publicity and promote propaganda seeking to influence proposed legislation were not deductible as "ordinary and necessary" business expenses within the meaning of section 23(a) of the Revenue Act of 1928, the language of which is identical with the applicable language of section 23(a)(1)(A) of the Internal Revenue Code of 1939.

We have recently had occasion to determine the principles involved in the instant case in *Herbert Davis*, 26 T. C. 49. There the petitioner was one of three licensed liquor dealers in Clinton, Tennessee, all of whom were restricted to operating within a three-block area located approximately in the center of the Clinton business district. Petitioner made certain payments in 1950 for dues to an asso-

ciation of liquor dealers, the funds of which association were used in the main for propaganda purposes and for campaign expenses in conjunction with a 1950 liquor referendum, to influence voters to vote "wet." In that case we followed the rule of Textile Mills and held that the payments were not deductible as ordinary and necessary business expenses:

The law is well settled. In *Textile Mills Securities Corporation vs. Commissioner*, 314 U. S. 326 (1941), the Supreme Court, in a case involving donations made by a corporation, gave its approval to the substance of the regulations here involved when it sanctioned the then applicable provision of Regulations 74 containing precisely the same language presently included in Regulations 111, sections 29.23(o)-1 and 29.23(q)-1. The application of such principles to limit the deductibility of donations of individuals under section 23(o) by Regulations 111, section 29.23(o)-1, is equally valid. *Textile Mills Securities Corporation*, supra; *Mary E. Bellingrath*, 46 B.T.A. 89 (1942); *Mrs. William P. Kyne*, 35 B.T.A. 202 (1936).

[fol. 76] We have also held that the principles embodied in such regulations were applicable as well under section 23 (a). *McClintock-Trunkey Co.*, 19 T. C. 297, 304 (Issue 2), reversed on another issue (C.A. 9, 1954) 217 F. 2d 329. See also *American Hardware & Equipment Co. v. Commissioner*, (C.A. 4, 1953) 202 F. 2d 126, affirming a Memorandum Opinion of this Court.

See also *Wm. T. Stover Co.*, 27 T.C. 434, and *Revere Racing Association, Inc. vs. Scanlon*, 232 F. 2d 816.

Petitioner recognizes the contrary effect of these cases. It is argued, however, that the rule of the *Textile Mills* case has been substantially narrowed by subsequent decisions of the Supreme Court, citing *Heininger vs. Commissioner*, 320 U. S. 467, and *Lilly vs. Commissioner*, 343 U. S. 90. The *Heininger* case involved the deductibility of lawyers' fees and other legal expenses incurred by the taxpayer in unsuccessfully contesting a Post Office fraud order. *Lilly* involved the deductibility of an optical company's payments to eye doctors, which payments amounted to one-third of the retail price of eyeglasses which were prescribed to patients by such eye doctors. Neither involved the question.

of the deductibility of expenditures used for lobbying purposes and are therefore distinguishable and do not come within the precedent of the Textile Mills case. See Lilly vs. Commissioner, supra, at page 95. Accordingly, we hold that the payments in issue are not deductible by the petitioner as an ordinary and necessary business expense.

Decision will be entered that there is a deficiency in the amount of \$10,386.12.

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[fol. 77] (Order of Redetermination, June 4, 1957.)

The Tax Court Of The United States  
Washington

F. Strauss & Son, Inc. Of Arkansas, Petitioner,  
Docket No. 53669. vs.  
Commissioner Of Internal Revenue, Respondent.

Decision.

Pursuant to the determination of the Court, as set forth in its Findings of Fact and Opinion filed May 31, 1957, it is

Ordered And Decided: That there is a deficiency in income tax for the year 1950 in the amount of \$10,386.12.

Enter: Entered Jun 4, 1957.

Seal  
The Tax Court  
of the  
United States

J. GREGORY BRUCE,  
Judge.

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[fol. 78] (Petition of F. Strauss & Son, Inc. of Arkansas for Review of Decision of The Tax Court of the United States.)

(Received and Filed Aug. 2, 1957, The Tax Court of the United States.)

The Tax Court Of The United States

F. Strauss & Son, Inc. Of Arkansas, Petitioner,  
Docket No. 53669. vs.  
Commissioner Of Internal Revenue, Respondent.

To The Honorable The Judges Of The United States Court  
Of Appeals For The Eighth Circuit:



Comes the Petitioner, by its counsel, and prays a review of the decision of The Tax Court of the United States entered June 4, 1957 in the above captioned action.

As grounds for this proceeding, Petitioner states:

I. F. Strauss & Son, Inc. of Arkansas, Petitioner for review, is a corporation organized under the laws of the State of Arkansas with its principal place of business in the City of Little Rock, Arkansas, and was during all times material herein.

II. The controversy involves a proceeding for redetermination of a deficiency in Petitioner's 1954 Federal Income Tax in the amount of \$20,990.36. The controversy arises out of a disallowance by the Commissioner of Internal Revenue of a deduction based on a contribution by Petitioner in the amount of \$9,252.67 to the Arkansas Legal Control Associates, Inc. for the taxable year 1954. Originally there was an additional issue involved as to whether Petitioner was liable for the surtax imposed by Section 102 of the Internal Revenue Code of 1939. The Section 102 issue was settled by stipulation that if the Petitioner should prevail in respect to the issue still in [controversy], the Court should determine a deficiency of \$6,500.00, and if the Respondent should prevail the Court should determine a deficiency of \$10,386.12.

III. Pursuant to the determination of The Tax Court of the United States, as set forth in its Opinion promulgated May 31, 1957, a decision was entered on June 4, 1957, adjudging a deficiency in income tax in the amount of \$10,386.12 for the year 1950.

IV. Petitioner, on appeal, intends to rely upon the following points:

(1) The Court erred in determining that the amounts paid in 1950 by Petitioner to Arkansas Legal Control Associates, Inc. were not deductible as ordinary and necessary business expenses under Section 23(a)(1)(A) of the Internal Revenue Code of 1939.

(2) The Court erred in impliedly ruling that the payments by Petitioner in 1950 to Arkansas Legal Control As-

sociates, Inc., although ordinary and necessary, and other [fol. 80] wise deductible, should be disallowed as an expense because of public policy.

(3) The Court erred in disallowing the amounts paid Arkansas Legal Control Associates, Inc. as a deduction from gross income.

Wherefore, Petitioner prays that the Court review the decision and grant the relief prayed in the original pleadings below.

E. CHAS. EICHENBAUM  
LEONARD L. SCOTT  
W. S. MILLER, JR.

[fol. 83] (Clerk's Certificate to Transcript.)

Tax Court of the United States  
Washington

F. Strauss & Son, Inc. of Arkansas, Petitioner,  
Docket No. 53669. vs.  
Commissioner of Internal Revenue, Respondent.

Certificate.

I, Howard P. Locke, Clerk of the Tax Court of the United States, do hereby certify that the foregoing pages 1 to 82, inclusive, as called for by the designation filed in this case, are true copies of the original documents of record on file in my office, and of the docket entries as they appear in the official docket of my office, in the case docketed at the above number, in which the petitioner, in this Court has filed a petition for review.

Seal  
The Tax Court of  
the United States

In testimony whereof, I hereunto set  
my hand and affix the seal of the  
Tax Court of the United States,  
at Washington, in the District of  
Columbia, this 30th day of Au-  
gust, 1957.

HOWARD P. LOCKE,  
Clerk of the Court.

Filed Aug. 28, 1957, E. E. Koch, Clerk.

[fol. 86] (Additional Docket Entries)

F. Strauss & Son, Inc. of Arkansas, Petitioner,  
Docket No. 53669. vs.  
Commissioner of Internal Revenue, Respondent.

1957

Aug. 21—Transcript of record sur petition for review sent Clerk, U. S. Ct. of Appeals 8th Cir.

Aug. 26—Amendment to Petition for Review and Amendment to Designation, with certificate of service thereon, filed.

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[fol. 87] Amendment to Petition of F. Strauss & Son, Inc. of Arkansas for Review of Decision of The Tax Court of the United States.)

(Received and Filed Aug. 26, 1957, The Tax Court of the United States.)

The Tax Court of The United States

F. Strauss & Sons, Inc. of Arkansas, Petitioner,  
Docket No. 53669. vs.  
Commissioner of Internal Revenue, Respondent.

Amendment to Petition for Review:

To the Honorable the Judges of the United States Court of Appeals for the Eighth Circuit:

Comes the Petitioner, by its counsel, and amends its Petition for review as follows only:

The first two sentences in paragraph No. II reading:

"The controversy involves a proceeding for redetermination of a deficiency in Petitioner's 1954 Federal Income

Tax in the amount of \$20,990.36. The controversy arises out of a disallowance by the Commissioner of Internal Revenue of a deduction based on a contribution by Petitioner in the amount of \$9,252.67 to the Arkansas Legal Control Associates, Inc. for the taxable year 1954", should read:

"The controversy involves a proceeding for redetermination of a deficiency in Petitioner's 1950 Federal Income Tax [fol. 85] in the amount of \$20,990.36. The controversy arises out of a disallowance by the Commissioner of Internal Revenue of a deduction based on a contribution by Petitioner in the amount of \$9,252.67 to the Arkansas Legal Control Associates, Inc. for the taxable year 1950."

Wherefore, Petitioner prays that the Court review the decision as prayed in its original Petition.

E. CAS. EICHENBAUM,

LEONARD L. SCOTT,

W. S. MILLER, JR.,

12th Floor, Boyle Building,  
Little Rock, Arkansas,  
Attorneys for Petitioner.

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[fol. 91] (Clerk's Certificate to Supplemental Record.)

Tax Court of the United States  
Washington

F. Strauss & Sons, Inc. of Arkansas, Petitioner,  
Docket No: 53669. vs.  
Commissioner of Internal Revenue, Respondent.

I, Ralph A. Starnes, Chief Deputy Clerk of the Tax Court of the United States, do hereby certify that the foregoing pages, 83 to 87, inclusive, are true copies of the original "Amendment to Petition for Review", "Amendment to Designation of Contents of Record on Appeal" and "Certification" of service, which originals were filed in my office in the above entitled case on August 26, 1957, after the

record on review had been forwarded to the Clerk of the appellate court, and which copies, together with the supplemental docket entries, as they appear in the official docket in my office, constitute a supplemental record on this review.

In testimony whereof, I hereunto set my hand and affix the seal of the Tax Court of the United States, at Washington, in the District of Columbia, this 26th day of August, 1957.

Seal  
The Tax Court of  
the United States

RALPH A. STARNES,  
Chief Deputy Clerk of the Court.

Filed Aug. 28, 1957, E. E. Koch, Clerk.

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[fol. 38]

IN UNITED STATES COURT OF APPEALS  
FOR THE EIGHTH CIRCUIT

No. 15,864

F. STRAUSS & SON, INC. OF ARKANSAS, Petitioner,

v.

Commissioner of Internal Revenue, Respondent.

Petition to Review Decision of The Tax Court  
of the United States.

Leonard L. Scott and E. Charles Eichenbaum (W. S. Miller, Jr., was with them on the brief) for Petitioner.

David O. Walter, Attorney, Department of Justice (Charles K. Rice, Assistant Attorney General, Lee A. Jackson, Attorney, Department of Justice, and Grant W. Wiprud, Attorney, Department of Justice, were with him on the brief) for Respondent.

Before Gardner, Chief Judge, and Woodrough and Vogel,  
Circuit Judges.

OPINION—January 24, 1958

GARDNER, Chief Judge.

This matter is before us on petition to review a decision of the Tax Court which determined a deficiency in petitioner's income tax for the year 1950 in the amount of \$10,386.12.

[fol. 39] Taxpayer is a corporation which at all times here pertinent was engaged in the wholesale liquor business in Little Rock, Arkansas. The sale of liquor in Arkansas has

been legal since 1935, subject to state laws providing for county-wide option. At a general election held in November, 1950, there was submitted to vote, pursuant to the Arkansas law, an initiated measure in the nature of a state-wide prohibition act which by its terms would have made it unlawful to manufacture, sell, barter, loan or give away intoxicating liquors within the State of Arkansas, or to export from, import to or transport the same within the state.

In this situation taxpayer and eight other wholesale liquor dealers organized a corporation known in the record as the Arkansas Legal Control Associates, Inc., which we shall hereinafter refer to as the corporation. The purpose of the wholesalers in forming the corporation was to persuade the electorate to vote against the proposed prohibition act, and for the period from May 30 to November 30, 1950, the corporation received contributions totaling \$126,265.84 and disbursed over \$100,000 for direct advertising through newspapers, radio, billboards, book matches, bar banners, special folders and press releases. Such advertising contained arguments designed to convince the voters that it was in the public interest to defeat the proposed prohibition act. Taxpayer's contribution to the corporation amounted to \$9,252.67. On its income tax return for 1950 taxpayer deducted this amount from gross income as an ordinary and necessary business expense but the Commissioner disallowed this deduction.

In the Tax Court taxpayer contended that its payment to the corporation was deductible as a business expense, or alternatively, as a contribution. The Tax Court determined that the payment made by taxpayer to the corporation was neither deductible as a contribution under Section 23(q) of the Internal Revenue Code of 1939 nor as a business expense under Section 23(a)(1)(A) of the Internal Revenue Code of 1939. Taxpayer has now abandoned its contention that this payment to the corporation was a contribution deductible under Section 23(q) of the Internal Revenue Code of 1939, but adheres to its contention that its payment to the corporation was an ordinary and necessary business expense under Section 23(a)(1)(A) of the Internal Revenue Code of 1939, and that is the sole question presented for our determination.

Section 23(a)(1)(A) reads in part as follows:

"In computing net income there shall be allowed as deductions: \* \* \* All the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business \* \* \*"

The statute does not define nor determine what is or is not an "ordinary and necessary" business expense. Deductions are a matter of legislative grace and do not turn on general equitable considerations and the burden of clearly showing the right to the claimed deduction is on the taxpayer. *Deputy v. DuPont*, 308 U.S. 488; *New Colonial Co. v. Helvering*, 292 U.S. 435; *Omaha Nat. Bank v. Commissioner of Internal Rev.*, 8 Cir., 183 F.2d 899; *O'Malley v. Yost*, 8 Cir., 186 F.2d 603; *Wetterau Grocer Co. v. Commissioner of Internal Rev.*, 8 Cir., 179 F.2d 158; *Montana Power Company v. United States*, 3 Cir., 232 F.2d 541. In *New Colonial Co. v. Helvering*, supra, the rule is stated as follows:

"Whether and to what extent deductions shall be allowed depends upon legislative grace; and only as there is clear provision therefor can any particular deduction be allowed."

[fol. 41] In *Omaha Nat. Bank v. Commissioner of Internal Rev.*, supra, in referring to the rule to be followed in determining income tax deductions we said:

"In examining the taxpayer's argument we are required to be mindful of the rule that an income tax deduction is a matter of legislative grace and that the burden of clearly showing the right to the claimed deduction is on the taxpayer."

The statute allowing deductions for ordinary and necessary business expenses, as has been observed, does not define nor determine what is or is not an ordinary and necessary business expense. In this situation Section 29.23(q)-1, Treasury Regulation 111, was adopted definitely describing certain classes of expenditures as not allowable deductions under this statute. The regulation reads as follows:

“ \* \* \* Sums of money expended for lobbying purposes, the promotion or defeat of legislation, the exploitation of propaganda, including advertising other than trade advertising, and contributions for campaign expenses are not deductible from gross income.”

This regulation has been in effect for nearly forty years and is in the nature of a proclaimed policy. It was considered and sustained by the Supreme Court in *Textile Mills Corp. v. Comm'r.*, 314 U.S. 326. In that case the court disallowed as deductions expenditures for services rendered in an attempt to procure legislation authorizing payment of claims submitted by former enemy aliens. In the course of the opinion the court among other things said:

“The words ‘ordinary and necessary’ are not so clear and unambiguous in their meaning and application as to leave no room for an interpretative regulation. The numerous cases which have come to this Court on that issue bear witness to that. *Welch v. [fol. 42] Helvering*, 290 U.S. 111; *Deputy v. duPont*, 308 U.S. 488, and cases cited. Nor has the administrative agency usurped the legislative function by carving out this special group of expenses and making them non-deductible. We fail to find any indication that such a course contravened any Congressional policy. Contracts to spread such insidious influences through legislative halls have long been condemned. *Trist v. Child*, 21 Wall. 441; *Hazeltine v. Sheckells*, 202 U.S. 71. Whether the precise arrangement here in question would violate the rule of those cases is not material. The point is that the general policy indicated by those cases need not be disregarded by the rule-making authority in its segregation of non-deductible expenses. There is no reason why, in absence of clear Congressional action to the contrary, the rule-making authority cannot employ that general policy in drawing a line between legitimate business expenses and those arising from that family of contracts to which the law has given no sanction. The exclusion of the latter from ‘ordinary and necessary’ expenses certainly does no violence to the statutory language. The general

policy being clear it is not for us to say that the line was too strictly drawn."

See also *McDonald v. Commissioner*, 323 U.S. 57; *Roberts Dairy Co. v. Commissioner of Internal Rev.*, 8 Cir., 195 F.2d 948; *Sunset Scavenger Co. v. Commissioner of Internal Rev.*, 9 Cir., 84 F.2d 453; *Cammarano v. United States*, 9 Cir., 246 F.2d 751; *Revere Racing Association v. Scanlon*, 1 Cir., 232 F.2d 816; *American Hardware & Eq. Co. v. Commissioner of Internal Rev.*, 4 Cir., 202 F.2d 126.

Taxpayer is a corporation organized for the purpose of conducting a wholesale liquor business. It cannot, we think, be reasonably contended that expenditure in conducting a campaign for the defeat of a proposed prohibition enactment was an ordinary and necessary expense of "carrying on" a wholesale liquor business. The corporation [fol. 43] was empowered by its charter to conduct a wholesale liquor business and it was not empowered by its charter or articles of incorporation to conduct political campaigns. In *McDonald v. Commissioner*, supra, petitioner made very substantial expenditures in his campaign to be re-elected a judge and he sought to deduct these expenditures as ordinary and necessary business expenses. In denying the right to make these deductions, the court among other things said:

"He could, that is, deduct all expenses that related to the discharge of his functions as a judge. But his campaign contributions were not expenses incurred in being a judge but in trying to be a judge for the next ten years."

In that case, as in the instant case, it was urged that the expenditure was necessary as his defeat in the election would ruin his business. Quite aside from the Treasury Regulation, we think it cannot be said that this statute, Section 23(a)(1)(A) of the Internal Revenue Code of 1939, is a clear provision for such allowance.

It is urged by taxpayer that the quoted regulation, if applicable, is invalid, and in this connection it is contended that as there has been no real re-enactment of the Internal Revenue Code since this regulation was approved by the Supreme Court in the *Textile Mills* case, supra, the



question of its validity is still an open one and, hence, it is not entitled to the support of the principle that repeated Congressional re-enactment of the statutory provision to which a regulation pertains gives it the force and effect of law. The decision in the *Textile Mills* case was presumably well known to the Congress. The Congress has had many sessions since this decision was handed down and the regulation itself has been in effect for nearly forty years, and presumably that fact was also well known to [fol. 44] the Congress. Nevertheless, the Congress has passed no act rejecting the construction given this statute by this regulation. *United States v. Armature Rewinding Co.*, 8 Cir., 124 F.2d 589; 47 C. J. S. Internal Revenue, Section 70, p. 201. In *United States v. Armature Rewinding Co.*, supra, in referring to the fact that the Congress had passed no act rejecting the construction adopted by the Commissioner of Internal Revenue, we said:

"It has, however, become increasingly apparent that the purpose of a taxing act, the probable intent of Congress, the general statutory scheme of taxation set up, and the construction adopted by the Commissioner of Internal Revenue and not rejected by Congress must all be given appropriate effect in determining what meaning is to be accorded a word or a phrase in such an act."

The applicable rule is succinctly stated in 47 C. J. S. Internal Revenue, supra, as follows:

"A treasury department regulation construing and interpreting an internal revenue statute is deemed approved by congress where congress thereafter substantially reenacts the statute. *A similar inference of congressional approval of the regulation is made where a substantial period of time has elapsed since the promulgation of the regulation and congress has not acted with respect to the statute . . .*" (Italics supplied.)

Manifestly, under this regulation the deductions here claimed did not constitute ordinary and necessary business expenses.

Taxpayer contends that the doctrine of the *Textile Mills* case has been modified by the decisions of the Supreme Court in *Commissioner v. Heininger*, 320 U.S. 467, and *Lilly v. Commissioner*, 343 U.S. 90. The argument is [fol. 45] plausible but not convincing. The *Textile Mills* case sustained without qualification the regulatory provision in question as valid. In *Commissioner v. Heininger* and *Lilly v. Commissioner*, both supra, the decisions were not based upon the Treasury Regulations but the question was whether certain expenditures were non-deductible because contrary to public policy. The court held they were not contrary to public policy and, hence, deductible. We think these decisions detracted nothing from the teaching of the decision in the *Textile Mills* case.

We have considered all the other contentions urged by taxpayer but think them without merit. The decision of the Tax Court is therefore affirmed.

[fol. 46]

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IN UNITED STATES COURT OF APPEALS  
FOR THE EIGHTH CIRCUIT

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No. 15864—September Term, 1957.

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F. STRAUSS & SON, INC. OF ARKANSAS, Petitioner,

v.

Commissioner of Internal Revenue.

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Petition to Review Decision of The Tax Court  
of the United States.

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JUDGMENT—January 24, 1958

This cause came on to be heard on the petition to review the decision of The Tax Court of the United States entered June 4, 1957, which determined a deficiency in petitioner's

income tax for the year 1950 in the amount of \$10,386.12, and was argued by counsel.

On Consideration Whereof, It is now here Ordered and Adjudged by this Court that the decision of said The Tax Court of the United States, in this cause, be, and the same is hereby, affirmed.

And it is further Ordered by this Court that the said petition to review in this cause be, and the same is hereby, dismissed.

[fol. 47] Petition for rehearing covering 6 pages filed February 13, 1958, omitted from this print.

It was denied, and nothing more by order, March 3, 1958.

[fol. 53]

IN UNITED STATES COURT OF APPEALS  
FOR THE EIGHTH CIRCUIT

No. 15864

[Title omitted]

ORDER DENYING PETITION OF PETITIONER FOR REHEARING—  
March 3, 1958.

Petition for rehearing filed by the petitioner in this cause having been considered by this Court, It is now here Ordered that the same be, and it is hereby, denied.

March 3, 1958.

[fol. 55] Clerk's Certificate to foregoing transcript (omitted in printing).

4  
[fol. 56]

SUPREME COURT OF THE UNITED STATES

---

No. 928, October Term, 1957

---

F. STRAUSS & SON, INC. OF ARKANSAS, Petitioner,

v.

Commissioner of Internal Revenue.

---

ORDER ALLOWING CERTIORARI—May 26, 1958

The petition herein for a writ of certiorari to the United States Court of Appeals for the Eighth Circuit is granted. The case is transferred to the summary calendar and assigned for argument immediately following No. 718.

And it is further ordered that the duly certified copy of the transcript of the proceedings below which accompanied the petition shall be treated as though filed in response to such writ.

---



# BIGOTRY

**\*Meaning: if I don't like it  
YOU can't have it**

Are you, too, fed up with the number of people who try to tell us what we can—and can't—do?

Take Initiative 13, for instance. It would make it against the law to sell a glass of beer or wine in a restaurant or tavern, or a bottle of beer in a grocery store.

The Prohibitionists who put Initiative 13 on the ballot for a vote think it's a good idea—so they try to make everyone else do as they believe!

One of the cherished American ideas is that each of us should respect the rights of others, and be tolerant of each other's ideas. Thirteen years of Prohibition were enough of telling people by *law* what they could and couldn't do. It failed.

Besides restricting the rights of others, Initiative 13, by forbidding the sale of beer and wine in taverns, grocery stores and restaurants, means the return of the speakeasy and a drastic step toward Prohibition.

*\*"Big-ot-ry—obstinate and unreasoning attachment to one's own belief and opinions, with intolerance of beliefs opposed to them."*

— Webster

**Vote ☒ AGAINST Initiative 13**

**AT THE NOVEMBER 2 GENERAL ELECTION**

**Men & Women Against Prohibition**

ELEY P. DENSON, *Chairman* • HARRIE BOHLKE, *Executive Secretary*

1218 New Washington Hotel, Seattle

## Executive Committee:

Emmett T. Anderson, <i>Tacoma</i>	Cassius E. Gates, <i>Seattle</i>	Roy Lowe, <i>Spokane</i>	Rex J. Raymond, <i>Spokane</i>
Dave Beck, <i>Seattle</i>	James Glenn, <i>Port Angeles</i>	Blanton Luther, <i>Bellingham</i>	Mrs. Alfred R. Rochester, <i>Seattle</i>
Mrs. John S. Brinkley, <i>Seattle</i>	George C. Grandy, <i>Vancouver</i>	Ernest Mallory, <i>Olympia</i>	A. J. "Ab" Ruhl, <i>Spokane</i>
Stephen F. Chadwick, <i>Seattle</i>	Joshua Green, <i>Seattle</i>	C. V. McCoy, <i>Yakima</i>	E. L. Skeel, <i>Seattle</i>
George E. Clark, <i>Yakima</i>	William Curr, <i>Raymond</i>	H. S. McIlvaigh, <i>Tacoma</i>	Stanley Spence, <i>Longview</i>
Clarence Coleman, <i>Everett</i>	Mrs. John H. Hauberg Jr., <i>Seattle</i>	Mrs. Harry J. O'Donnell, <i>Seattle</i>	Herbert West, <i>Walla Walla</i>
L. B. Donley, <i>Aberdeen</i>	Joseph L. Hughes, <i>Wenatchee</i>	Dr. John H. O'Shea, <i>Spokane</i>	William West, <i>Chehalis</i>
Joseph Drumheller, <i>Spokane</i>	Clark Johnson, <i>Garfield</i>	Ida Peterson, <i>Bellingham</i>	E. M. "Ed" Weston, <i>Seattle</i>
Perry E. Dye, <i>Seattle</i>	E. S. Johnston, <i>Pasco</i>	John T. Raftis, <i>Colville</i>	A. R. Whitman, <i>Tacoma</i>
Mrs. Charles C. Finucane, <i>Spokane</i>	L. "Hum" Kean, <i>Bremerton</i>	Charles C. Ralls, <i>Seattle</i>	Mrs. Joseph Wohleb, <i>Olympia</i>

D-1

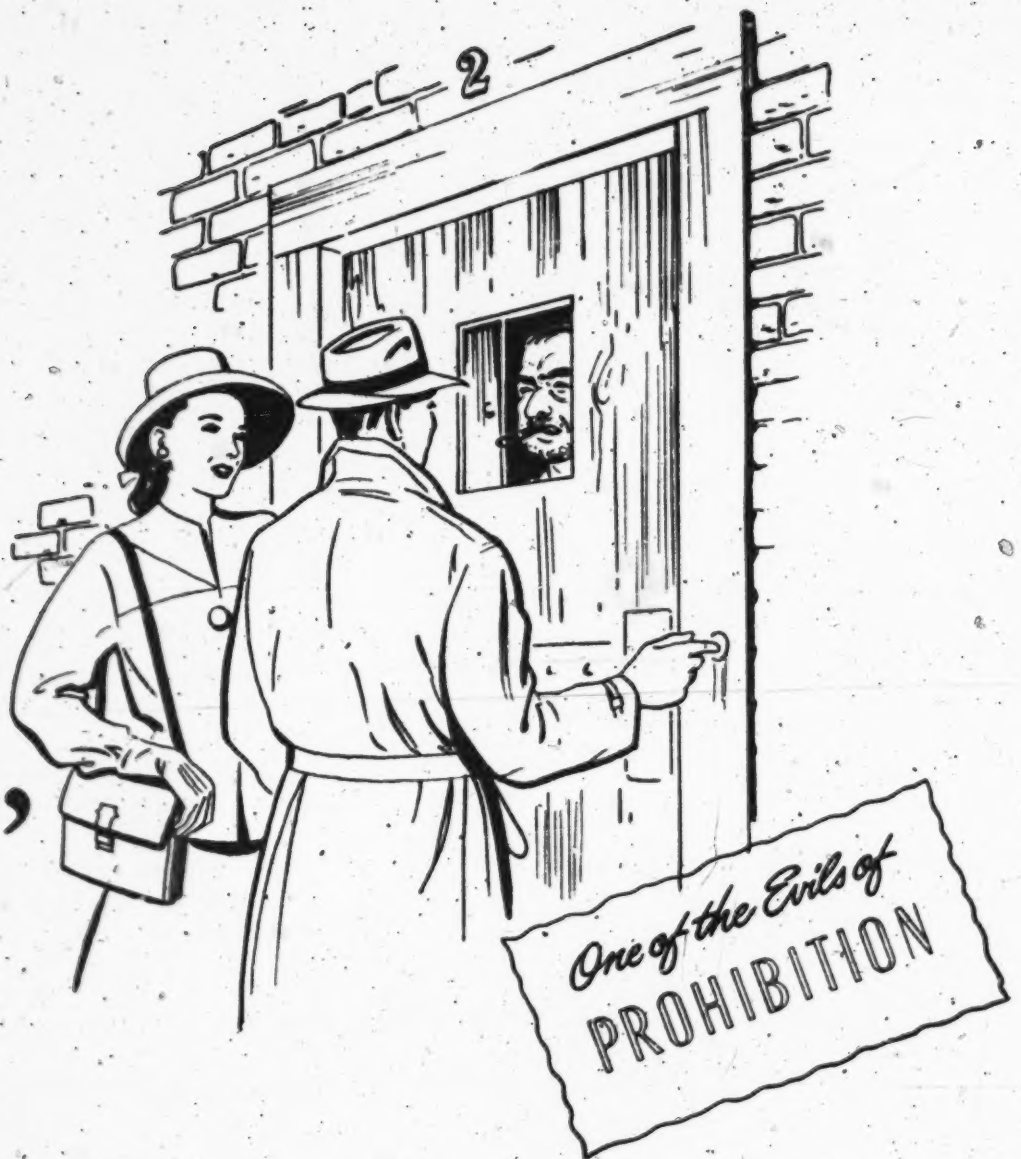
George B. Adams, Jr.	E. W. Conroy	Ralph E. Goodrich	Louis Kessler	Dr. L. E. Mellor	Alfred Rochester	Frank West	Frank R. Rhodes
Harry J. Ames	C. P. Constantine	Jack Gordon	H. D. Kimsey	Charles J. Mentrin	Peter Rosais	Mrs. A. Weston	Frank E. Rowan
M. O. Anderson	Evan "Doc" Corns	Harry T. Gowman	Dr. Brian T. King	Robert G. Moch	James Schlosstein	Arthur A. Weston	George H. Thomas
H. D. Baker	Mrs. Janice Crowson	Carroll F. Graham	Earle W. Knight	C. Marc Miller	W. W. Scruby	F. J. Wettrick	H. H. Andrews, M.D.
Mrs. Evva Baldwin	B. E. Davidson	Harold E. Gray	Dr. R. P. Kacwilton	Mrs. John L. Moore	Harold Sellin	Herbert Witherspoon	O. E. Anderson
Harry P. Banks	Kathryn G. Donaldson	Tileston Grinstead	Richard C. Kruck	K. A. Moores	Lillian Lucile Senff	Walter W. Zemeck	Douglas Benson
Wanson S. Barr	Dr. Roy Donaldson	Addis Gutmann	George LaFray	Allen B. Morgan	H. F. Simon	Robert J. Acheson	H. Bentley
R. W. Barron	Willis A. Door	O. W. Hardesty	Clarence J. LaMare	P. J. Morrissey	Charles L. Smith	Herbert DeBoer	Mrs. Dorothy L. Brown
Tom Barrow	Don Douglas	Cliff Harrison	Ethel Lamp	Mrs. Mae Neep	Warren G. Smith	F. J. Dubois	W. A. Chamness
Teresa F. Belanger	Donald Earl Dorfner	Web R. Harrison	Les I. Langabeer	A. T. G. (Al) Novak	Rudy Spring	Thos. M. Thomsen	Anna M. Dalgity
Dr. J. C. Bennett	Axel Druggie	James D. Headley	Jay S. Larson	John J. O'Brien	Paul S. Starr	H. L. Underwood	A. Y. Drain
Ed. J. Beslow	Victor E. Elfendahl	Elsie F. Heimgartner	Frank Lazier	Don H. Palmer (Dr.)	C. F. Stenson	Robert H. McCaw	Roy M. Escott
W. W. Boone	Richard Ellis	Waldo Hemphill	W. G. Leckey	Neil V. Pardo	Winifred E. Stewart	Dave S. Turner	J. Hallis
Harry S. Bowen	Jack Esary, Jr.	Wendell Hemphill	Emmett G. Lenihan	Harry S. Pearson	Sam Stone	Frank Casagno	C. B. Halverson
L. D. Bracken	Frank Estabrook	Joseph F. Hiddleston	Collette Lindsey	Harry Perkins	Byron J. Stubbs	M. W. Morril	Mrs. Sylvia Hewitt
Col. W. B. Brinton	Ray Fairbanks	W. E. Pinton	Arthur G. Lomax	W. B. Perkins	George R. Stuntz	Worth Stoneburner	Lowell D. King
Ruth E. Brooks	N. W. Federspiel	Donald C. Holcomb	Juan Lopez	O. W. Peterson	John J. Sullivan	A. W. Akers, Jr.	Wm. E. Lindquist
Cecil C. Brown	Dr. Irvin Finkenstien	E. E. Hornish	Mrs. E. C. Macy	A. H. Pittack	J. A. Swallow	Don M. Farris	R. V. Manning
Dudley Brown	George E. Flood	Robert L. Hosey	A. L. Martin (Dr.)	Eloise Pratt	E. Reeve Talbot	W. R. "Bill" Barry	L. C. Morgan
C. J. Buckham	George Frechette	Deryl T. Hulung	Charles Maryatt	Lois A. Prochnow	Stuart Thompson, Sr.	George Beanblossom	L. R. Paulson
Floyd M. Burg, M.D.	Harry C. Friedman	Frank W. Hull	Frank W. McDermott	Victor E. Rabal	Frank X. Urquhart	Ernest E. Crussell	Ray Snyder
George Cavano	Mildred Gardner	Paul Isaacson	G. E. McElvain	Harry L. Reed	D. C. Vaile	Ray Dexter	
		Col. Fred M. Fuecker	Cecil H. McKinstiry	Walter G. Rehbein	George M. Varnell	Ed. Iddings	

Dist. 1-A

**VOTE ON INITIATIVES AND CONSTITUTIONAL AMENDMENTS—TOP OF BALLOT, NOV. 2**



# "Who Sent You?"



THE law-breaking speakeasy that bred crime during Prohibition threatens to come back. Initiative 13, on the ballot in the November election, would close every tavern in the state. *The alternative to the present legal, regulated tavern is the illegal dive.* They will spring up all over the state, if Initiative 13 passes. With them will come the bootlegger to supply them—and the gangster, who will control them. No citizen wants these Prohibition evils back. Work, talk, and vote against Initiative 13.

## Initiative 13- First Drastic Step Toward Prohibition

# Vote ☒ AGAINST

### Men & Women Against Prohibition

ELEY P. DENSON, *Chairman*

HARRIE BOHLKE, *Executive Secretary*

1218 NEW WASHINGTON HOTEL • SEATTLE

#### EXECUTIVE COMMITTEE

Emmett T. Anderson.....Tacoma	Cassius E. Gates.....Seattle	Roy Lowe.....Spokane	Rex J. Raymond.....Spokane
Dave Beck.....Seattle	James Glenn.....Port Angeles	Blanton Luther.....Bellingham	Mrs. Alfred R. Rochester.....Seattle
Mrs. John S. Brinkley.....Seattle	George C. Grandy.....Vancouver	Ernest Mallory.....Olympia	A. J. "Ab" Ruhl.....Spokane
Stephen F. Chadwick.....Seattle	Joshua Green.....Seattle	C. V. McCoy.....Yakima	E. L. Skeel.....Seattle
George E. Clark.....Yakima	William Gürr.....Raymond	H. S. McIlvaigh.....Tacoma	Stanley Spence.....Longview
Clarence Coleman.....Everett	Mrs. John H. Hauberg Jr.....Seattle	Mrs. Harry J. O'Donnell.....Seattle	Herbert West.....Walla Walla
L. B. Donley.....Aberdeen	Joseph L. Hughes.....Wenatchee	Dr. John H. O'Shea.....Spokane	William West.....Chehalis
Joseph Drumheller.....Spokane	Clark Johnson.....Garfield	Ida Peterson.....Bellingham	E. M. "Ed" Weston.....Seattle
Perry E. Dye.....Seattle	E. S. Johnston.....Pasco	John T. Raftis.....Colville	A. R. Whitman.....Tacoma
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George Cavano	Mildred Gardner	Paul Isaacson	G. E. McElvain	Walter G. Rehbein	D. C. Vaile	Bert Dexter	
		Col. Fred M. Fuecker	Cecil H. McKinstry		George M. Varnell	Ed. Iddings	Dist. 1-A

VOTE ON INITIATIVES AND CONSTITUTIONAL AMENDMENTS—TOP OF BALLOT, NOV. 2



# The Prohibitionists Attack Your Corner Grocer!

The Prohibitionists, promoters of Initiative 13, would have you believe it is aimed entirely at the tavern... **THAT IS FAR FROM THE TRUTH!**

Actually, it also affects the retail grocers. Initiative 13, if passed, would PROHIBIT the sale of beer and wine by more than 1,700 retail grocers in the state.

These grocers are substantial citizens of their communities. Their customers are people who enjoy an occasional glass of beer or wine at home, a temperate American custom.

Initiative 13, besides being a drastic step toward state-wide Prohibition, is, we believe, unfair both to the grocery business and to its customers. We urge our friends and fellow citizens to

## Vote ☒ AGAINST Initiative 13

### Retail Grocers Against Initiative 13

#### COMMITTEE

H. R. McCullough, *Seattle*  
Geo. J. Smith, *Spokane*  
W. D. McClelland, *Seattle*  
Max A. Anderson, *Seattle*  
Irving R. Belden, *Seattle*  
Harold R. Nevins, *Seattle*  
A. C. Mar, *Seattle*  
Lester C. Perkins, *Tacoma*  
Wm. L. Bennett, *Tacoma*  
Herman Hekel, *Tacoma*  
Hans Anderson, *Everett*  
J. F. O'Connor, *Everett*  
C. A. Matteson, *Everett*  
Ben Haggen, *Bellingham*  
Neil Wanamaker, *Bellingham*

E. E. Orchard, *Bremerton*  
Frank Mangán, *Bremerton*  
Mylon W. Massey, *Auburn*  
D. A. Ramsey, *Bellevue*  
Mike W. Lotto, *Renton*  
Al LaFreniere, *Puyallup*  
Neil A. McClane, *Sumner*  
Carl Reder, *Olympia*  
Irving M. Peterson, *Olympia*  
Harry S. Hammond, *Aberdeen*  
Frank E. Rattie, *Aberdeen*  
Chas. H. Swanson, *Hoquiam*  
Glen Townsend, *Montesano*  
Raymond D. Spurrell, *South Bend*  
Wm. G. Singer, *Centralia*

Alfred M. Warmuth, *Chehalis*  
N. Rittenhouse, *Vancouver*  
W. T. White, *Kelso*  
Melvin I. Breathour, *Mt. Vernon*  
Hilmer N. Hanson, *Sumas*  
Edward F. Herman, *Port Angeles*  
William A. Blagdon, *Port Angeles*  
Otto Sorge, *Port Townsend*  
A. M. Heindselman, *Spokane*  
Fred S. Stejer, *Spokane*  
Neal A. Weaver, *Spokane*  
James A. Blodgett, *Spokane*  
Jasper Wilson, *Spokane*  
George Cahoon, *Yakima*  
John P. Glesener, *Yakima*

William Sperry, *Wenatchee*  
C. G. Armstrong, *Wenatchee*  
Maurice W. Wippel, *Ellensburg*  
C. G. Baber, *Toppenish*  
George A. Schalow, *Okanogan*  
Lee Frank, *Tonasket*  
W. B. Lane, *Colville*  
James Shaw, *Colfax*  
A. Reynolds, *Pullman*  
William Boewer, *Walla Walla*  
Carl D. Frank, *Walla Walla*  
Howard F. Beste, *Kennewick*  
H. E. Garmo, *Richland*  
Harold H. Bux, *Pasco*

D-3



# What is Initiative 13?

A brief, factual, question-and-answer explanation of one of the most important measures on your November 2 general election ballot. Study before you vote!

**Q. What is Initiative 13?**

**A.** A "dry" or prohibition-type measure, which would prohibit the retail sale of beer and wine by any person except the State of Washington.

**Q. Why is Initiative 13 of great public interest?**

**A.** Because it is the first move of the Drys in the State of Washington to bring back state-wide Prohibition.

**Q. What would happen if Initiative 13 passed?**

**A.** Every licensed retail outlet selling beer and wine by the glass would close, and the sale of beer and wine would be prohibited by law in every restaurant, grocery store and tavern.

**Q. What about the man who only wants to buy a glass of beer, after work or in the evening.**

**A.** He would be out of luck. *There would be no sale of beer by the glass except illegally.* An old, accepted American custom would be forbidden by law; the man who wanted a glass of beer would have to buy it at some illegal dive.

**Q. What would be the practical effect of Initiative 13's passage?**

**A.** It would bring back conditions which existed under Prohibition, for it is a drastic restriction on the sale of beer and wine. Because beer and wine would not be freely sold speakeasies would spring up, just as they did during Prohibition—followed by bootleggers, gangsters, crime and graft.

**Q. Why do you say that?**

**A.** *Because we proved during Prohibition that when you prohibit the legal tavern, the illegal dive takes its place.*

**Q. Who is sponsoring Initiative 13?**

**A.** The Washington Temperance Association, successors to the old Anti-Saloon League, and

official Prohibition organization of this state. They wrote the measure, and are actively promoting it.

**Q. Who is opposing Initiative 13?**

**A.** Many substantial and reputable citizens and organizations; among others:

Washington State Sheriffs' Association  
Veterans of Foreign Wars  
Washington Federation of Labor  
Disabled American Veterans  
Seattle Central Labor Council  
2,200 Members of "Men & Women Against Prohibition" (see below)  
American Legion

and thousands more throughout the state. The state Sheriff's Association stated in a resolution:

*"Initiative 13 . . . would result in the springing up of speakeasies, bootleggers . . . would generally foster lawlessness and result in increased sales to minors through illegal sources, just as similar restrictive measures did during Prohibition."*

**Q. The term "Prohibition" has been used several times in relation to Initiative 13 — on what ground?**

**A.** Read the first line of the measure as reproduced below (and remember it is sponsored by the Prohibitionists):

*"AN ACT prohibiting the retail sale of beer and wine . . ."*

Initiative 13 is a scheme to trick the people into the first long step toward statewide Prohibition. If the Drys win Initiative 13, the resulting crime, gangsterism and corruption will—they hope—discredit the entire present system in Washington and make their final step, complete Prohibition, so much easier.

**This Is How Initiative 13 Will Appear on Your Ballot Nov. 2:**

## Initiative to the Legislature No. 13

"AN ACT, prohibiting the retail sale of beer and wine by any person other than the State of Washington, repealing all provisions of existing law pertaining to licensing of retail sale of beer and wine, revoking existing licenses and providing penalties."

☐ **FOR**



**AGAINST**

## Men and Women Against Prohibition

ELEY P. DENSON, *Chairman* • HARRIE BOHLKE, *Executive Secretary*

1218 New Washington Hotel, Seattle

### Executive Committee:

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Joseph Drumheller, *Spokane*  
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Cassius E. Gates, *Seattle*  
James Glenn, *Port Angeles*  
George C. Grandy, *Vancouver*

Joshua Green, *Seattle*  
William Gurr, *Raymond*  
Mrs. John H. Hauberg Jr., *Seattle*  
Joseph L. Hughes, *Wenatchee*  
Clark Johnson, *Garfield*  
E. S. Johnston, *Pasco*  
L. "Hum" Kean, *Bremerton*  
Roy Lowe, *Spokane*  
Blanton Luther, *Bellingham*  
Ernest Mallory, *Olympia*  
C. V. McCoy, *Yakima*  
H. S. McIlvaigh, *Tacoma*  
Mrs. Harry J. O'Donnell, *Seattle*  
Dr. John H. O'Shea, *Spokane*

Ida Peterson, *Bellingham*  
John T. Raftis, *Colville*  
Charles C. Ralls, *Seattle*  
Rex. J. Raymond, *Spokane*  
Mrs. Alfred R. Rochester, *Seattle*  
A. J. "Ab" Ruhl, *Spokane*  
E. L. Skeel, *Seattle*  
Stanley Spence, *Longview*  
Herbert West, *Walla Walla*  
William West, *Chehalis*  
E. M. "Ed" Weston, *Seattle*  
A. R. Whitman, *Tacoma*  
Mrs. Joseph Wohlleb, *Olympia*

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**VOTE ON INITIATIVES AND CONSTITUTIONAL AMENDMENTS—TOP OF BALLOT, NOV. 2**

Prepared by  
BOZELL & JACOBS, INC.  
Smith Tower, Seattle



VOTE  
AGAINST  
INITIATIVE

13

VOTE  
AGAINST  
INITIATIVE

13

VOTE  
AGAINST  
INITIATIVE

13

VOTE  
AGAINST  
INITIATIVE

13

VOTE

# YOU

## WILL BE BREAKING THE LAW

## WHEN

## YOU BUY A GLASS OF BEER OR WINE

## IF

## INITIATIVE 13 PASSES

Initiative 13 would forbid *by law* the sale of beer or wine by the glass. Every tavern would be closed, every grocery store and restaurant forbidden to sell beer or wine.

That means that if you or anyone else wanted to buy a friendly glass of beer or wine, the only place you could get it would be at a speakeasy—and you would be breaking the law!

Now isn't that ridiculous? Yes—just as ridiculous as Prohibition—and Initiative 13 is the Drys' first drastic step toward complete Prohibition in the State of Washington! The same crowd who forced Prohibition on us before are trying to do it again,

Union jobs, too, are at stake. 35,000 union men and women are working under union contracts for the beer and wine industries and associated trades. They will lose their jobs—and some will have to go to work for the speakeasies that will spring up, in order to feed and clothe their families or else go on relief.

### MAINTAIN WASHINGTON EMPLOYMENT

VOTE

# AGAINST INITIATIVE 13

At the November 2 General Election

## Organized Labor Against Initiative 13

John Abrams, Tacoma  
Harry J. Ames, Seattle  
Ray R. Atkinson, Spokane  
Jas. Billew, Everett  
Berenice M. Barrow, Seattle  
Tom Barrows, Seattle  
Lew C. Baum, Port Angeles  
Winifred L. Baxter, Seattle  
Dave Beck, Seattle  
Luis A. Blackmore, Mt. Vernon  
William Bonallo, Aberdeen  
L. A. Borden, Tacoma  
A. A. Bradley, Tacoma  
Fred Broken, Anacortes  
Arthur Brown, Marysville  
Ray Campbell, Everett  
George Cavano, Seattle  
Francis H. Chapin, Sr., Tacoma  
L. J. Christian, Seattle  
John M. Christenson, Seattle  
R. L. Clevenger, Jr., Tacoma  
Clara G. Clinton, Seattle  
Ed. Coester, Seattle  
Robert R. Collins, Seattle  
W. B. Cook, Bremerton  
Gladys J. Conner, Seattle

George E. Corey, Tacoma  
Edith C. Cram, Seattle  
Isaac Crumb, Morton  
Maurice Crum, Seattle  
Charles C. Curran, Tacoma  
H. J. Davelaar, Tacoma  
Elmer Davis, Ellensburg  
Rudolf Davis, Tacoma  
Nick Diamond, Seattle  
Willis A. Door, Seattle  
Auel Druggs, Seattle  
B. I. Elliott, Jr., Seattle  
Paul Elliott, Seattle  
James Estep, Tacoma  
Lawrence Hubody, Centralia  
Michael Fiore, Seattle  
John F. Flanagan, Seattle  
Tillman Garrison, Seattle  
William Gaynt, Seattle  
Theola Gierke, Olympia  
Mrs. Inez E. Given, Seattle  
Wm. K. Given, Seattle  
Paul Gomsrud, Tacoma  
Kenneth L. Gordon, Tacoma  
Lester J. Green, Tacoma  
Lloyd G. Greger, Bellingham  
J. M. Grimes, Mt. Vernon

J. M. Hall, Wenatchee  
E. R. Harris, Tacoma  
Wm. R. Havens, Tacoma  
W. H. Hedberg, Tacoma  
Wilbur H. Hendershot, Olympia  
Arthur J. Hobbs, Mt. Vernon  
J. L. Hofmaster, Pasco  
E. W. Holbrook, Bremerton  
Ted M. Hopkins, Tacoma  
John Jacobs, Tacoma  
Dick C. Johnson, Mt. Vernon  
Frank Kaltsbrun, Seattle  
Leo Kocher, Tacoma  
John Kramer, Seattle  
C. Landers, Everett  
Margaret Leishman, Spokane  
P. H. LeRiviere, Longview  
Albert Leslie, Spokane  
Bruce Lewis, Centralia  
Nelson A. Lowe, Tacoma  
Wm. A. Mahel, Everett  
Arthur D. Maleve, Longview  
Walter D. Marvick, Bremerton  
Charles J. Mentrin, Seattle  
H. D. Merrick, Tacoma  
Edythe Mobley, Seattle

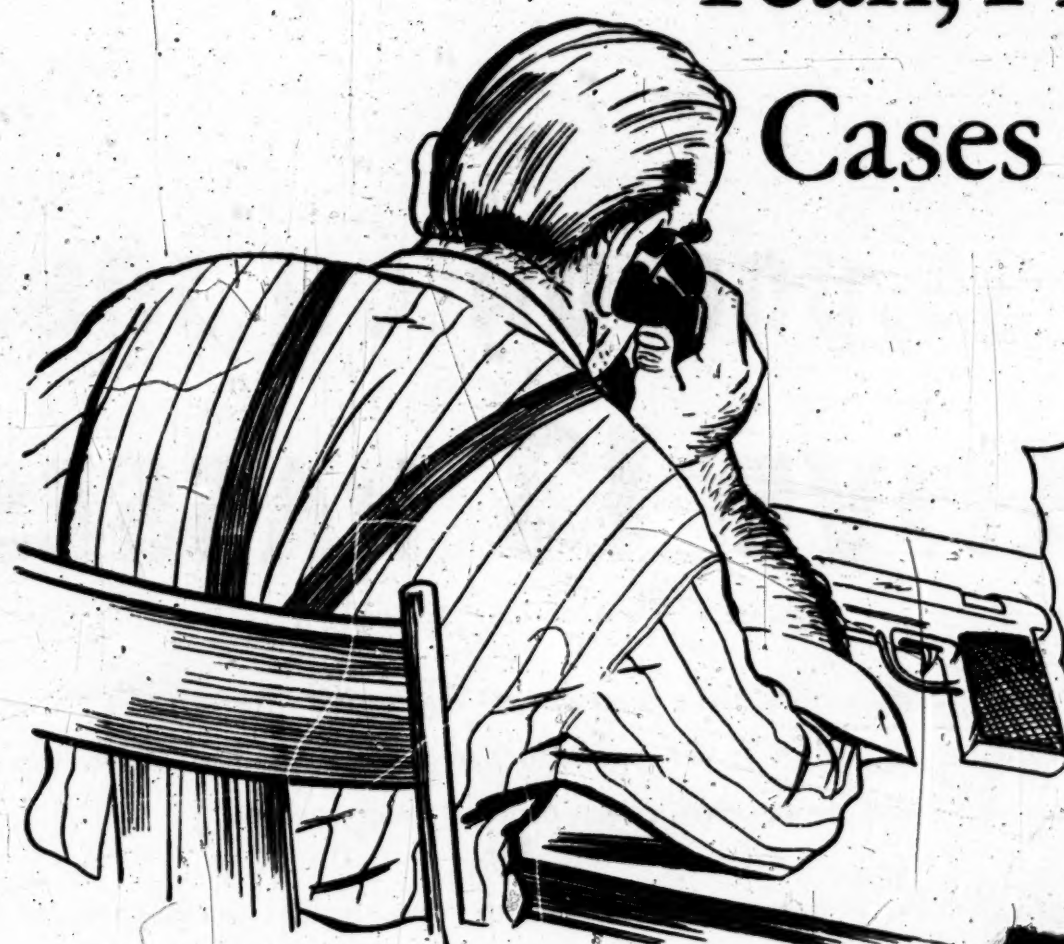
Ray Moiso, Tacoma  
Paul Mueller, Spokane  
Edward J. Murray, Tacoma  
C. V. McCoy, Yakima  
Doris H. McDonald, Seattle  
H. S. McIlvaigh, Tacoma  
Margaret McLean, Seattle  
R. L. McLean, Seattle  
Edw. McNamara, Seattle  
Jack Neville, Seattle  
C. R. Noble, Tacoma  
C. A. North, Tacoma  
E. Palmatier, Tacoma  
Neil V. Pardo, Seattle  
M. T. Pavolka, Tacoma  
Neil Pondley, Port Angeles  
Ida M. Peterson, Bellingham  
O. W. Peterson, Seattle  
Eloise Pratt, Seattle  
C. W. Rasmussen, Yakima  
Steve A. Reay, Tacoma  
Harry L. Reed, Seattle  
Vernie Reed, Tacoma  
Beatrice Rice, Vancouver  
Maude Roberts, Longview  
C. A. Robertson, Mt. Vernon  
A. J. Ruhl, Spokane

John Salie, Spokane  
Harry Satterlee, Tacoma  
E. A. Schlect, Longview  
George Siegrist, Wenatchee  
E. F. Slawson, Walla Walla  
A. L. Smith, Olympia  
E. W. Smith, Monticello  
Mrs. Marcelle R. Smith, Seattle  
Margaret Smith, Port Angeles  
R. B. "Jack" Smith, Seattle  
Susie M. Smith, Olympia  
W. J. Smith, Everett  
W. R. Smith, Vancouver  
Pearl R. Sowers, Raymond  
Thad L. Stevens, Walla Walla  
M. P. Townsend, Mt. Vernon  
Dave S. Turner, Enumclaw  
H. E. Walters, Spokane  
L. H. Warner, Tacoma  
Roy J. Wellfringer, Tacoma  
Eudora Wellander, Seattle  
John M. Wellander, Seattle  
Ed. Weston, Seattle  
W. W. Westover, Olympia  
Fred Wheeler, Tacoma  
Walter E. Williams, Everett

L-4



# "Yeah, I'll bring Two Cases After Dark"



One of the Evils of  
**PROHIBITION**

THE bootlegger again has his foot in the door in Washington. Initiative 13 would PROHIBIT the present legal, licensed sale of beer and wine. With every tavern closed, and restaurants and grocery stores FORBIDDEN to sell beer or wine, the bootlegger would soon be back—and along with him the speakeasy, the gangster, crime and graft. Initiative 13 is a PROHIBITIONISTS' measure. Study it for yourself. Work against it. Vote against it. *Don't let Prohibition get a foothold again.*

## Initiative 13- First Drastic Step Toward Prohibition

# Vote ☒ AGAINST

### Men & Women Against Prohibition

ELEY P. DENSON, *Chairman*

HARRIE BOHLKE, *Executive Secretary*

1218 NEW WASHINGTON HOTEL • SEATTLE

#### EXECUTIVE COMMITTEE

Emmett T. Anderson..... <i>Tacoma</i>	Cassius E. Gates..... <i>Seattle</i>	Roy Lowe..... <i>Spokane</i>	Rex J. Raymond..... <i>Spokane</i>
Dave Beck..... <i>Seattle</i>	James Glenn..... <i>Port Angeles</i>	Blanton Luther..... <i>Bellingham</i>	Mrs. Alfred R. Rochester..... <i>Seattle</i>
Mrs. John S. Brinkley..... <i>Seattle</i>	George C. Grandy..... <i>Vancouver</i>	Ernest Mallory..... <i>Olympia</i>	A. J. "Ab" Ruhl..... <i>Spokane</i>
Stephen F. Chadwick..... <i>Seattle</i>	Joshua Green..... <i>Seattle</i>	C. V. McCoy..... <i>Yakima</i>	E. L. Skeel..... <i>Seattle</i>
George E. Clark..... <i>Yakima</i>	William Gurr..... <i>Raymond</i>	H. S. McIlvaigh..... <i>Tacoma</i>	Stanley Spence..... <i>Longview</i>
Clarence Coleman..... <i>Everett</i>	Mrs. John H. Hauberg Jr..... <i>Seattle</i>	Mrs. Harry J. O'Donnell..... <i>Seattle</i>	Herbert West..... <i>Walla Walla</i>
L. B. Donley..... <i>Aberdeen</i>	Joseph L. Hughes..... <i>Wenatchee</i>	Dr. John H. O'Shea..... <i>Spokane</i>	William West..... <i>Chehalis</i>
Joseph Drumheller..... <i>Spokane</i>	Clark Johnson..... <i>Garfield</i>	Ida Peterson..... <i>Bellingham</i>	E. M. "Ed" Weston..... <i>Seattle</i>
Perry E. Dye..... <i>Seattle</i>	E. S. Johnston..... <i>Pasco</i>	John T. Raftis..... <i>Colville</i>	A. R. Whitman..... <i>Tacoma</i>
Mrs. Charles C. Finucane..... <i>Spokane</i>	L. "Hum" Kean..... <i>Bremerton</i>	Charles C. Ralls..... <i>Seattle</i>	Mrs. Joseph Wohleb..... <i>Olympia</i>

George B. Adams, Jr. E. W. Conroy  
Harry J. Ames C. P. Constantine  
M. O. Anterson Evan "Doc" Corns  
H. D. Baker Mrs. Janice Crowson  
Mrs. Evva Baldwin B. E. Davidson  
Harry P. Banks Kathryn G. Donaldson  
Watson S. Barr Dr. Roy Donaldson  
R. W. Barron Willis A. Door  
Tom Barrow Don Douglas  
Teresa F. Belanger Axel Druggie  
Dr. J. C. Bennett Victor E. Elfendahl  
Ed. J. Beslow Richard Ellis  
W. W. Boone Harry S. Bowen  
L. D. Bracken Jack Esary, Jr.  
Col. W. B. Brinton Frank Estabrook  
Ruth E. Brooks Ray Fairbanks  
Cecil C. Brown N. W. Federspiel  
Dudley Brown Dr. Irvin Finkenstein  
C. J. Buckham George E. Flood  
Floyd M. Burg, M.D. George Fréchette  
George Cavano Harry C. Friedman  
Mildred Gardner

Ralph E. Goodrich Louis Kessler  
Jack Gordon H. D. Kimsey  
Harry T. Gowman Dr. Brian T. King  
Carroll F. Graham Earle W. Knight  
Harold E. Gray Dr. R. P. Knowlton  
Tilston Grinstead Richard C. Krock  
Addis Gutmann George LaFray  
O. W. Hardesty Clarence J. LaMare  
Cliff Harrison Ethel Lamp  
Web R. Harrison Lea I. Langabeer  
James D. Headley Jay S. Larson  
Elsie F. Heimgartner Frank Lazier  
Waldo Hemphill W. G. Lecky  
Wendell Hemphill Emmett G. Lenihan  
Joseph F. Hiddleston Collette Lindsey  
W. E. Hinton Arthur G. Lomax  
Donald C. Holcomb Juan Lopez  
E. E. Hornish Mrs. E. C. Macy  
Robert L. Hosey A. L. Martin (Dr.)  
Deryl T. Huling Charles Maryatt  
Frank W. Hull Frank W. McDermott  
Paul Isaacson G. E. McElvain  
Col. Fred M. Puecker Cecil H. McKinstry

Dr. L. E. Mellor Alfred Rochester  
Charles J. Mentrin Peter Rosaia  
Robert G. Moch James Schlosstein  
C. Marc Miller W. W. Scruby  
Mrs. John L. Moore Harold Sellin  
K. A. Moores Lillian Lucile Senf  
Allen B. Morgan H. F. Simon  
P. J. Morrissey Charles L. Smith  
Mrs. Mae Neep Warren G. Smith  
A. T. G. (Al) Novak Rudy Spring  
John J. O'Brien Paul S. Starr  
Don H. Palmer (Dr.) C. F. Steenson  
Neil V. Pardo Winifred E. Stewart  
Harry S. Pearson Sam Stone  
Harry Perkins Byron J. Stubbs  
W. B. Perkins George R. Stuntz  
O. W. Peterson John J. Sullivan  
A. H. Pittack J. A. Swallow  
Eloise Pratt E. Reeve Talbot  
Lois A. Prochnow Stuart Thompson, Sr.  
Victor E. Rabel Frank X. Urquhart  
Harry L. Reed D. C. Vaile  
Walter G. Rehbein George M. Varnell

Frank West Mrs. A. Weston  
Arthur A. Weston George H. Thomas  
F. J. Wetrick H. H. Andrews, M.D.  
Herbert Witherspoon O. E. Anderson  
Walter W. Zemeck Douglas Benson  
Robert J. Acheson H. Bentley  
Herbert DeBoer Mrs. Dorothy L. Brown  
F. J. Dubois W. A. Chamness  
Thos. M. Thomsen Anna M. Dalgity  
H. L. Underwood A. Y. Drain  
Robert H. McCaw Roy M. Escott  
Dave S. Turner J. Halls  
Frank Castagno C. B. Halverson  
M. W. Morrill Mrs. Sylvia Hewitt  
Worth Stoneburner Lowell D. King  
A. W. Akers, Jr. Wm. E. Lindquist  
Don M. Farris R. V. Manning  
W. R. "Bill" Barry L. C. Morgan  
George Beanblossom L. R. Paulson  
Ernest E. Crussell Ray Snyder  
Bert Dexter  
Ed. Iddings Dist. 1-A

VOTE ON INITIATIVES AND CONSTITUTIONAL AMENDMENTS—TOP OF BALLOT, NOV. 2



# LOST 35,000 UNION JOBS IF INITIATIVE 13 PASSES

The Prohibitionists have a measure—Initiative 13—on the November election ballot. It will *prohibit* the present legal, licensed sale of beer and wine in taverns, restaurants, grocery stores.

It's the Drys' scheme to eventually dry up the state completely.

But worse still, it will throw 35,000 union members out of jobs, by closing down the sale of beer and wine in every tavern, restaurant and grocery store in the state. Waiters, waitresses, bartenders, drivers, salesmen, brewery workers will be out of work—jobs will be lost in all the businesses that supply the beer and wine industry. Wives and children, entire families, will be without incomes.

Many, many of these men and women know no other trade. They will have a choice of working at lesser pay, not working at all—or taking jobs in speakeasies AND LOSING THEIR UNION CARDS, in order to make a living.

Don't let the Prohibitionists do this to you. Get out and work among your friends and neighbors—defeat Initiative 13!

**MAINTAIN  
WASHINGTON  
EMPLOYMENT**

**VOTE**



**AGAINST INITIATIVE 13**

**Organized Labor Against Initiative 13**

John Abrams, Tacoma  
Harry J. Ames, Seattle  
Ray R. Atkinson, Spokane  
Jas. Ballew, Everett  
Bereneice M. Barrow, Seattle  
Tom Barrows, Seattle  
Lewis C. Baum, Port Angeles  
Winifred L. Baxter, Seattle  
Dave Beck, Seattle  
Lois A. Blackmore, Mt. Vernon  
William Bonallo, Aberdeen  
L. A. Borden, Tacoma  
A. A. Bradley, Tacoma  
Fred Brokens, Anacortes  
Arthur Brown, Marysville  
Ray Campbell, Everett  
George Cavano, Seattle  
Francis H. Chapin, Sr., Tacoma  
John M. Christenson, Seattle  
L. J. Christian, Seattle  
R. L. Clevenger, Jr., Tacoma  
Ed. Coester, Seattle  
Robert R. Collins, Seattle  
W. B. Cook, Bremerton  
Gladys J. Conner, Seattle

George B. Corey, Tacoma  
Edith C. Cram, Seattle  
Maurice Crum, Seattle  
Isaac Crumb, Morton  
Charles C. Curran, Tacoma  
H. J. Davelaar, Tacoma  
Elmer Davis, Ellensburg  
Rudolf Davis, Tacoma  
Nick Diamond, Seattle  
Willis A. Door, Seattle  
Azul Druggs, Seattle  
B. I. Elliott, Jr., Seattle  
Paul Elliott, Seattle  
James Esap, Tacoma  
Lawrence Bubody, Centralia  
Michael Fiore, Seattle  
John F. Flanagan, Seattle  
Tillman Garrison, Seattle  
William Gaunt, Seattle  
Theola Gierke, Olympia  
Mrs. Inez E. Given, Seattle  
Wm. K. Given, Seattle  
Paul Gomarud, Tacoma  
Kenneth L. Gordon, Tacoma  
Lester J. Green, Tacoma  
Lloyd G. Greger, Bellingham  
J. M. Grimes, Mt. Vernon

J. M. Hall, Wenatchee  
E. R. Harris, Tacoma  
Wm. R. Havens, Tacoma  
W. H. Hedberg, Tacoma  
Wilbur H. Hendershot, Olympia  
Arthur J. Hobbs, Mt. Vernon  
J. L. Hofmaster, Pasco  
E. W. Holbrook, Bremerton  
Ted M. Hopkins, Tacoma  
John Jacobs, Tacoma  
Dick C. Johnson, Mt. Vernon  
Frank Kalbrun, Seattle  
Leo Kocher, Tacoma  
John Kramer, Seattle  
C. Landers, Everett  
Margaret Leishman, Spokane  
P. H. LeRiviere, Longview  
Albert Leslie, Spokane  
Bruce Lewis, Centralia  
Nelson A. Lova, Tacoma  
Wm. A. Maher, Everett  
Arthur D. Malone, Longview  
Walter D. Marvick, Bremerton  
Charles J. Mentrin, Seattle  
H. D. Merrick, Tacoma  
Bdythe Mobley, Seattle

Ray Moisie, Tacoma  
Paul Mueller, Spokane  
Edward J. Murray, Tacoma  
C. V. McCoy, Yakima  
Doris H. McDonald, Seattle  
H. S. McIlvaigh, Tacoma  
Margaret McLean, Seattle  
R. L. McLean, Seattle  
Edw. McNamara, Seattle  
Jack Neville, Seattle  
C. R. Noble, Tacoma  
C. A. North, Tacoma  
E. Palmatier, Tacoma  
Neil V. Pardo, Seattle  
M. T. Pavolka, Tacoma  
Neil Pendley, Port Angeles  
Ida M. Peterson, Bellingham  
O. W. Peterson, Seattle  
Elaine Pratt, Seattle  
C. W. Rasmussen, Yakima  
Steve A. Reay, Tacoma  
Harry L. Reed, Seattle  
Vernie Reed, Tacoma  
Beatrice Rice, Vancouver  
Mauda Roberts, Longview  
C. A. Robertson, Mt. Vernon  
A. J. Ruhl, Spokane

John Salie, Spokane  
Harry Satterlee, Tacoma  
E. A. Schlecht, Longview  
George Siegrist, Wenatchee  
E. F. Slawson, Walla Walla  
A. L. Smith, Olympia  
E. W. Smith, Montesano  
Mrs. Marcelle R. Smith, Seattle  
Margaret Smith, Port Angeles  
R. B. "Jack" Smith, Seattle  
Susie M. Smith, Olympia  
W. J. Smith, Everett  
W. R. Smith, Vancouver  
Pearl R. Sowers, Raymond  
Thad L. Stevens, Walla Walla  
M. P. Townsend, Mt. Vernon  
Dave S. Turner, Enumclaw  
H. B. Walters, Spokane  
L. H. Warner, Tacoma  
Eudora Wellander, Seattle  
John M. Wellander, Seattle  
Roy J. Wolfrenger, Tacoma  
Ed. Weston, Seattle  
W. W. Westover, Olympia  
Fred Wheeler, Tacoma  
Walter B. Williams, Everett



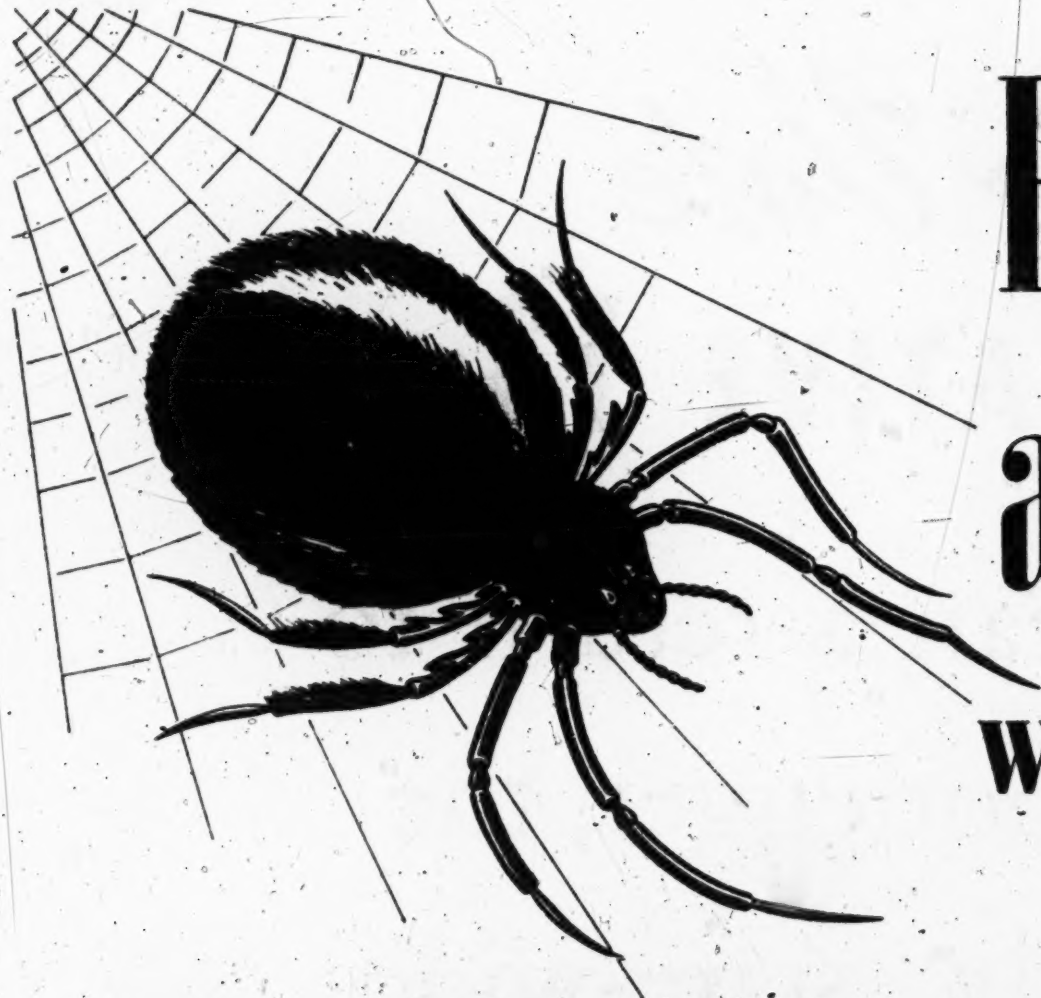
*Initiative 13-*  
*First Drastic Step Toward Prohibition*  
**VOTE X AGAINST**

**Executive Committee:**

[illegible]

## VOTE ON INITIATIVES AND CONSTITUTIONAL AMENDMENTS—TOP OF BALLOT, NOV. 2





# RACKETEERS and CRIMINALS

Will Take Honest Workers' Jobs

## **IF INITIATIVE 13 PASSES**

If Initiative 13 passes, every tavern in the state will be closed, every restaurant and grocery store will be forbidden to sell beer and wine.

What will happen to the 35,000 union men and women now employed in the retail sale of beer and wine and associated trades? Their jobs will be taken over by the speakeasies which will spring up when no more beer and wine can lawfully be sold by the glass. Racketeers, working for criminal bosses, will replace the thousands of union men and women now working under union contracts!

Are you going to let the Prohibitionists put this vicious measure over on union labor? Of course not! Work and vote against Initiative 13. The jobs — the very existence — of your friends and neighbors in labor depend on your vote!

**MAINTAIN  
WASHINGTON  
EMPLOYMENT**

# **VOTE ☒ AGAINST INITIATIVE 13**

Organized Labor Against Initiative 13

John Abrams, Tacoma  
Harry J. Ames, Seattle  
Ray B. Atkinson, Spokane  
Jas. Ballew, Everett  
Bereneice M. Barrow, Seattle  
Tom Barrows, Seattle  
Lewis C. Baum, Port Angeles  
Winifred L. Baxter, Seattle  
Dave Beck, Seattle  
Lois A. Blackmore, Mt. Vernon  
William Bonafio, Aberdeen  
L. A. Borden, Tacoma  
A. A. Bradley, Tacoma  
Fred Brokens, Anacortes  
Arthur Brown, Marysville  
Ray Campbell, Everett  
George Cavano, Seattle  
Francis H. Chapin, Sr., Tacoma  
John M. Christensen, Seattle

L. J. Christian, Seattle  
R. L. Clevenger, Jr., Tacoma  
Clara G. Clinton, Seattle  
Ed. Coester, Seattle  
Robert R. Collins, Seattle  
Gladys J. Conner, Seattle  
W. B. Cook, Bremerton  
George E. Corey, Tacoma  
Edith C. Cram, Seattle  
Isaac Crumb, Morton  
Maurice Crum, Seattle  
Charles C. Curran, Tacoma  
H. J. Davelaar, Tacoma  
Elmer Davis, Ellensburg  
Rudolf Davis, Tacoma  
Nick Diamond, Seattle  
Willis A. Door, Seattle  
Asal Drugga, Seattle  
B. I. Elliott, Jr., Seattle

Paul Elliott, Seattle  
James Estep, Tacoma  
Lawrence Eubody, Centralia  
Michael Fiore, Seattle  
John F. Flanagan, Seattle  
Tillman Garrison, Seattle  
William Gaunt, Seattle  
Theola Gierke, Olympia  
Mrs. Inez E. Given, Seattle  
Wm. K. Given, Seattle  
Paul Gomarud, Tacoma  
Kenneth L. Gordon, Tacoma  
Lester J. Green, Tacoma  
Lloyd G. Greger, Bellingham  
J. M. Grimes, Mt. Vernon  
J. M. Hall, Wenatchee  
E. R. Harris, Tacoma  
Wm. R. Havens, Tacoma  
W. H. Hadberg, Tacoma

Wilbur H. Hendershot, Olympia  
Arthur J. Hobbs, Mt. Vernon  
J. L. Hofmaster, Pasco  
E. W. Holbrook, Bremerton  
Ted M. Hopkins, Tacoma  
John Jacobs, Tacoma  
Dick C. Johnson, Mt. Vernon  
Frank Kalbstein, Seattle  
Leo Koche, Tacoma  
John Kramer, Seattle  
C. Landers, Everett  
Margaret Leishman, Spokane  
P. H. LeRiviere, Longview  
Albert Leslie, Spokane  
Bruce Lewis, Centralia  
Nelson A. Lowe, Tacoma  
Wm. A. Maher, Everett  
Arthur D. Malone, Longview  
Walter D. Marvick, Bremerton

Charles J. Mentrin, Seattle  
H. D. Merrick, Tacoma  
Edythe Mobley, Seattle  
Ray Moiso, Tacoma  
Paul Mueller, Spokane  
Edward J. Murray, Tacoma  
C. V. McCoy, Yakima  
Doris H. McDonald, Seattle  
H. S. McIlvaigh, Tacoma  
Margaret McLean, Seattle  
R. L. McLean, Seattle  
Edw. McNamara, Seattle  
Jack Neville, Seattle  
C. R. Noble, Tacoma  
C. A. North, Tacoma  
E. Palmstier, Tacoma  
Neil V. Pardo, Seattle  
M. T. Pavolka, Tacoma  
Neil Pendley, Port Angeles

Ida M. Peterson, Bellingham  
O. W. Peterson, Seattle  
Eloise Pratt, Seattle  
C. W. Rasmussen, Yakima  
Steve A. Reay, Tacoma  
Harry L. Reed, Seattle  
Vernie Reed, Tacoma  
Beatrice Rice, Vancouver  
Maude Roberts, Longview  
C. A. Robertson, Mt. Vernon  
A. J. Rubi, Spokane  
John Salie, Spokane  
Harry Saterlee, Tacoma  
E. A. Schlecht, Longview  
George Siegrist, Wenatchee  
E. F. Skowron, Walla Walla  
A. L. Smith, Olympia  
E. W. Smith, Montesano  
Mrs. Maveille R. Smith, Seattle

Margaret Smith, Port Angeles  
R. B. "Jack" Smith, Seattle  
Susie M. Smith, Olympia  
W. J. Smith, Everett  
W. R. Smith, Vancouver  
Pearl R. Sowers, Raymond  
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M. P. Townsend, Mt. Vernon  
Dave S. Turner, Enumclaw  
H. E. Walters, Spokane  
L. H. Warner, Tacoma  
Roy J. Welfringer, Tacoma  
Eudora Wellander, Seattle  
John M. Wellander, Seattle  
Ed. Wesson, Seattle  
W. W. Whetover, Olympia  
Fred Whetover, Tacoma  
Wahne E. Williams, Everett



# Initiative 13

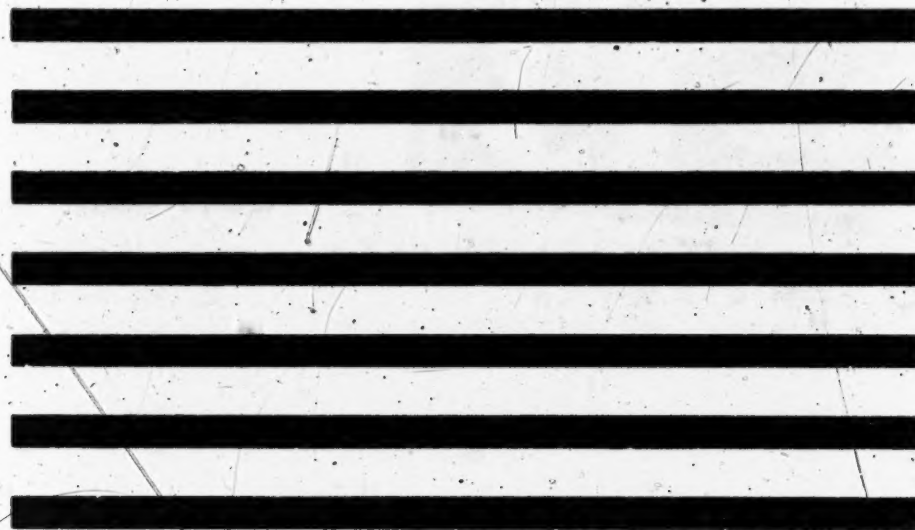
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## Who Opposes It?

Sheriffs of the State

Veterans of Foreign Wars

Washington State Federation of Labor



## Who Favors It?

Only the Prohibitionists

**VOTE ☒ AGAINST Initiative 13**

*First Drastic Step Toward Prohibition*  
**Men and Women Against Prohibition.....**

### EXECUTIVE COMMITTEE

Emmett T. Anderson.....Tacoma  
Dave Beck.....Seattle  
Mrs. John S. Brinkley.....Seattle  
Stephen F. Chadwick.....Seattle  
George E. Clark.....Yakima  
Clarence Coleman.....Everett  
L. B. Donley.....Aberdeen  
Joseph Drumheller.....Spokane

Perry E. Dye.....Seattle  
Mrs. Charles C. Finucane.....Spokane  
Cassius E. Gates.....Seattle  
James Glenn.....Port Angeles  
George C. Grandy.....Vancouver  
Joshua Green.....Seattle  
William Gurr.....Raymond  
Mrs. John H. Hauberg Jr.....Seattle

Joseph L. Hughes.....Wenatchee  
Clark Johnson.....Garfield  
E. S. Johnston.....Pasco  
L. "Hum" Kean.....Bremerton  
Roy Lowe.....Spokane  
Blanton Luther.....Bellingham  
Ernest Mallory.....Olympia  
C. V. McCoy.....Yakima

H. S. McIlvaigh.....Tacoma  
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Ida Peterson.....Bellingham  
John T. Raftis.....Colville  
Charles C. Ralls.....Seattle  
Rex J. Raymond.....Spokane  
Mrs. Alfred R. Rochester.....Seattle

A. J. "Ab" Ruhl.....Spokane  
E. L. Skeel.....Seattle  
Stanley Spence.....Longview  
Herbert West.....Walla Walla  
William West.....Chehalis  
E. M. "Ed" Weston.....Seattle  
A. R. Whitman.....Tacoma  
Mrs. Joseph Wohleb.....Olympia

**VOTE ON INITIATIVES AND CONSTITUTIONAL AMENDMENTS—TOP OF BALLOT, NOV. 2**

# Don't Bring Back the Speakeasy!

Vote ☒ AGAINST  
INITIATIVE 13

MEN AND WOMEN AGAINST PROHIBITION

S-1

## INITIATIVE 13 First Drastic Step Toward Prohibition

VOTE ☒ AGAINST

MEN AND WOMEN AGAINST PROHIBITION

S-2

# Don't be Tricked into Prohibition!

Vote ☒ AGAINST  
INITIATIVE 13

MEN AND WOMEN AGAINST PROHIBITION

S-3



# BIGOTRY

**\*Meaning: if I don't like it  
YOU can't have it**

Are you, too, fed up with the number of people who try to tell us what we can—and can't—do?

Take Initiative 13, for instance. It would make it against the law to sell a glass of beer or wine in a restaurant or tavern, or a bottle of beer in a grocery store.

The Prohibitionists who put Initiative 13 on the ballot for a vote think it's a good idea—so they try to make everyone else do as they believe!

One of the cherished American ideas is that each of us should respect the rights of others, and be tolerant of each other's ideas. Thirteen years of Prohibition were enough of telling people by law what they could and couldn't do. It failed.

Besides restricting the rights of others, Initiative 13, by forbidding the sale of beer and wine in taverns, grocery stores and restaurants, means the return of the speakeasy and a drastic step toward Prohibition.

*"Big-ot-ry—obstinate and unreasoning attachment to one's own belief and opinions, with intolerance of beliefs opposed to them."*

— Webster

## **Initiative 13— First Drastic Step Toward Prohibition**

**Vote ☒ AGAINST**

**Men & Women Against Prohibition**

ELEY P. DENSON, Chairman • HARRIE BOHLKE, Executive Secretary  
1218 New Washington Hotel, Seattle

### Executive Committee:

Emmett T. Anderson, Tacoma	Cassius E. Gates, Seattle	Roy Lowe, Spokane	Rex J. Raymond, Spokane
Dave Beck, Seattle	James Glenn, Port Angeles	Blanton Luther, Bellingham	Mrs. Alfred R. Rochester, Seattle
Mrs. John S. Brinkley, Seattle	George C. Grandy, Vancouver	Ernest Mallory, Olympia	A. J. "Ab" Ruhl, Spokane
Stephen F. Chadwick, Seattle	Joshua Green, Seattle	C. V. McCoy, Yakima	E. L. Skel, Seattle
George E. Clark, Yakima	William Gurr, Raymond	H. S. McIlvagh, Tacoma	Stanley Spence, Longview
Clarence Coleman, Everett	Mrs. John H. Hauberg Jr., Seattle	Mrs. Harry J. O'Donnell, Seattle	Herbert West, Walla Walla
L. B. Donley, Aberdeen	Joseph L. Hughes, Wenatchee	Dr. John H. O'Shea, Spokane	William West, Chehalis
Joseph Drumheller, Spokane	Clark Johnson, Garfield	Ida Peterson, Bellingham	E. M. "Ed" Weston, Seattle
Perry E. Dye, Seattle	E. S. Johnson, Pasco	John T. Ralston, Colville	A. J. Whitman, Tacoma
Mrs. Charles C. Finucane, Spokane	L. "Hum" Kean, Bremerton	Charles C. Ralls, Seattle	Mrs. Joseph Wohleb, Olympia

**VOTE ON INITIATIVES AND CONSTITUTIONAL AMENDMENTS—TOP OF BALLOT, NOV. 2**

Prepared by  
BOZELL & JACOBS, INC.  
Smith Tower, Seattle

**"Who  
Sent  
You?"**



THE law-breaking speakeasy that bred crime during Prohibition threatens to come back. Initiative 13, on the ballot in the November election, would close every tavern in the state. The alternative to the present legal, regulated tavern is the illegal dive. They will spring up all over the state, if Initiative 13 passes. With them will come the bootlegger to supply them—and the gangster, who will control them. No citizen wants these Prohibition evils back. Work, talk, and vote against Initiative 13.

## **Initiative 13— First Drastic Step Toward Prohibition**

**Vote ☒ AGAINST**

**Men & Women Against Prohibition**

ELEY P. DENSON, Chairman • HARRIE BOHLKE, Executive Secretary  
1218 NEW WASHINGTON HOTEL • SEATTLE

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**VOTE ON INITIATIVES AND CONSTITUTIONAL AMENDMENTS—TOP OF BALLOT, NOV. 2**

Prepared by  
BOZELL & JACOBS, INC.  
Smith Tower, Seattle



# What is Initiative 13?

A brief, factual, question-and-answer explanation of one of the most important measures on your November 2 general election ballot. Study before you vote!

Q. What is Initiative 13?

A. A "dry" or prohibition-type measure, which would prohibit the retail sale of beer and wine by any person except the State of Washington.

Q. Why is Initiative 13 of great public interest?

A. Because it is the first move of the Drys in the State of Washington to bring back state-wide Prohibition.

Q. What would happen if Initiative 13 passed?

A. Every licensed retail outlet selling beer and wine by the glass would close, and the sale of beer and wine would be prohibited by law in every restaurant, grocery store and tavern.

Q. What about the man who only wants to buy a glass of beer, after work or in the evening.

A. He would be out of luck. *There would be no sale of beer by the glass except illegally.* An old, accepted American custom would be forbidden by law; the man who wanted a glass of beer would have to buy it at some illegal dive.

Q. What would be the practical effect of Initiative 13's passage?

A. It would bring back conditions which existed under Prohibition, for it is a drastic restriction on the sale of beer and wine. Because beer and wine would not be freely sold speakeasies would spring up, just as they did during Prohibition—followed by bootleggers, gangsters, crime and graft.

Q. Why do you say that?

A. *Because we proved during Prohibition that when you prohibit the legal tavern, the illegal dive takes its place.*

Q. Who is sponsoring Initiative 13?

A. The Washington Temperance Association, successors to the old Anti-Saloon League, and

official Prohibition organization of this state. They wrote the measure, and are actively promoting it.

Q. Who is opposing Initiative 13?

A. Many substantial and reputable citizens and organizations; among others:

Washington State Sheriffs' Association  
Veterans of Foreign Wars  
Washington Federation of Labor  
Disabled American Veterans  
Seattle Central Labor Council  
2,200 Members of "Men & Women Against Prohibition" (see below)  
American Legion

and thousands more throughout the state. The state Sheriff's Association stated in a resolution:

*"Initiative 13 . . . would result in the springing up of speakeasies, bootleggers . . . would generally foster lawlessness and result in increased sales to minors through illegal sources, just as similar restrictive measures did during Prohibition."*

Q. The term "Prohibition" has been used several times in relation to Initiative 13 — on what ground?

A. Read the first line of the measure as reproduced below (and remember, it is sponsored by the Prohibitionists):

*"AN ACT prohibiting the retail sale of beer and wine . . ."*

Initiative 13 is a scheme to trick the people into the first long step toward statewide Prohibition. If the Drys win Initiative 13, the resulting crime, gangsterism and corruption will—they hope—discredit the entire present system in Washington and make their final step, complete Prohibition, so much easier.

This Is How Initiative 13 Will Appear on Your Ballot Nov. 2:

## Initiative to the Legislature No. 13

"AN ACT, prohibiting the retail sale of beer and wine by any person other than the State of Washington, repealing all provisions of existing law pertaining to licensing of retail sale of beer and wine, revoking existing licenses and providing penalties."



FOR



AGAINST

## Men and Women Against Prohibition

ELEY P. DENSON, *Chairman* • HARRIE BOHLKE, *Executive Secretary*

1218 New Washington Hotel, Seattle

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W-4

**VOTE ON INITIATIVES AND CONSTITUTIONAL AMENDMENTS—TOP OF BALLOT, NOV. 2**



# The Prohibitionists

## Attack Your Corner Grocer!

The Prohibitionists, promoters of Initiative 13, would have you believe it is aimed entirely at the tavern... **THAT IS FAR FROM THE TRUTH!**

Actually, it also affects the retail grocers. Initiative 13, if passed, would PROHIBIT the sale of beer and wine by more than 1,700 retail grocers in the state.

These grocers are substantial citizens of their communities. Their customers are people who enjoy an occasional glass of beer or wine at home, a temperate American custom.

Initiative 13, besides being a drastic step toward state-wide Prohibition, is, we believe, unfair both to the grocery business and to its customers. We urge our friends and fellow citizens to

## Vote ☒ AGAINST Initiative 13

### Retail Grocers Against Initiative 13

#### COMMITTEE

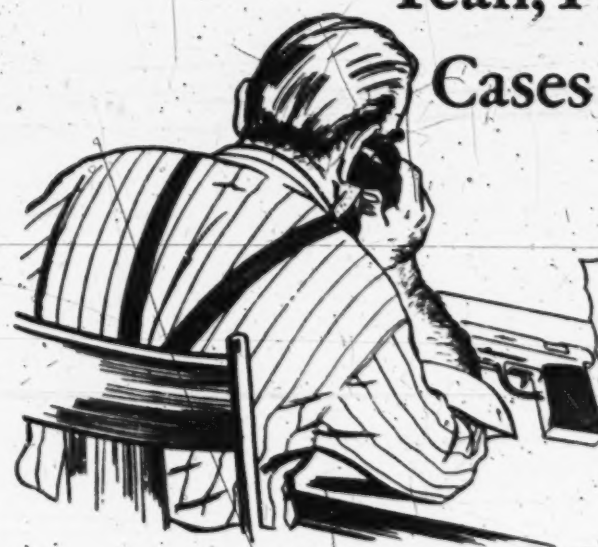
H. R. McCallough, Seattle  
Geo. J. Smith, Spokane  
W. D. McClelland, Seattle  
Max A. Anderson, Seattle  
Irving R. Nelson, Seattle  
Harold R. Nelson, Seattle  
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William Boover, Walla Walla  
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H. E. Garmon, Richland  
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Prepared by  
BOZELL & JACOBS, INC.  
Smith Tower, Seattle



"Yeah, I'll bring Two Cases After Dark"

THE bootlegger again has his foot in the door in Washington. Initiative 13 would PROHIBIT the present legal, licensed sale of beer and wine. With every tavern closed, and restaurants and grocery stores FORBIDDEN to sell beer or wine, the bootlegger would soon be back—and along with him the speakeasy, the gangster, crime and graft. Initiative 13 is a PROHIBITIONISTS' measure. Study it for yourself. Work against it. Vote against it. Don't let Prohibition get a foothold again.

## Initiative 13— First Drastic Step Toward Prohibition

## Vote ☒ AGAINST

### Men & Women Against Prohibition

ELEY P. DENSON, Chairman HARRIE BOHLKE, Executive Secretary  
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Prepared by  
BOZELL & JACOBS, INC.  
Smith Tower, Seattle



# ALTHOUGH DRY SINCE 1880 . . . KANSANS

## 'DRY' 67 YEARS, KANSAS IS NOW OASIS OF WEST

Liquor Everywhere—if  
You've Got Price

(Fourteen years after the repeal of national prohibition, three states are legally dry—Kansas, Oklahoma, and Mississippi. This article and others to follow describe conditions in these states.)

BY CLAYTON KIRKPATRICK

(Chicago Tribune Press Service)

Topeka, Kas., March 4—When the glossy, streamlined trains running from Chicago to California cross the Kaw or the Missouri rivers, the club car stewards out away their little ounce and a half bottles of whisky. Beer and ale is replaced by a 3.2 brew. The parching traveler may slake his thirst with this or wait until he gets to Colorado or Arizona. He knows then he is in "dry" Kansas.

In Kansas the "dry" prefix is almost invariably in quotation marks if written. If spoken it is still there in vocal inflection. The reason is that about the only people who can't buy a drink in the state are travelers in club cars.

### Vote Dry and Drink Wet

There's an old saying in the state [which has been "dry" since 1880] that a man is never more than 20 minutes from a drink in any town of more than 500 population. There's another that Kansans will vote dry and drink wet as long as they can stagger to the polls.

The validity of the latter will be tested in 1948 when the electorate will get another chance to vote on repeal of the state constitution's dry amendment. Political bookmakers won't give you odds either way on how this election will go.

The legislature authorized the submission of the amendment by a margin of three votes in the house of representatives, tho it was backed by both parties and rushed thru before the state's dry forces could organize. They'll have time before '48, but the wets are counting on support from younger voters—especially ex-service men who have observed conditions in states where liquor may be bought and sold legally.

### Leavenworth Wide Open

Meantime, how is it in Kansas? Suppose you stop at Leavenworth, a city of 19,000 across the river from Missouri. It has a reputation for being a "wide open" town in the old western sense. Local historians will tell you with a tinge of pride that "nobody ever has or ever will dry up Leavenworth."

The founding fathers, they say, who rowed across the Missouri in 1854 carried with them surveying instruments, stakes, mauls, and a barrel of whisky. Whisky has been part of the local scene since then. Records of the collector of internal revenue in Kansas show that Leavenworth county claimed 79 retail liquor dealer federal tax stamps since last July 1.

### U. S. Gets Its Share

Tho a stranger might consider it odd that the federal government would sell retail and wholesale tax stamps to bootleggers [it's too dangerous to do business without them], the truth is that the certificates may be purchased by any one the same as postage stamps or, for that matter, the same as the federal government will sell a stamp to be affixed to an illegal Illinois slot machine as evidence that the federal government is getting a share of the take.

A peculiarity of prohibition pops up in this connection. Each stamp buyer must give the address of his place of business. Thus the identity and headquarters of every big bootlegger in Kansas is a matter of record—a record which is supplied periodically to the states attorney general and published from time to time in newspapers.

### They're Leading Citizens

Bootleggers hardly need this notoriety, however, since ordinarily they are well known in their communities as men of wealth and influence, friends of sheriffs and prosecutors, generous sources of campaign funds, and rarely guests of county jailers. It is the custom of Kansas judges, influenced by the peoples' will, they say, to admit bootleggers to parole after serving three days of a 30 day sentence.

By last October Leavenworth had become such a notorious town that the federal government decided to step in and clean it up. Proceeding under the 1936 liquor enforcement act, the United States attorney indicted the mayor, police chief, and an assortment of others on charges of conspiracy to violate laws which, in effect, forbid the importation of liquor into a dry state.

*Thirsty?  
Make a  
short  
stop-over*

*This can  
happen in  
Washington  
state*

*Very handy  
for  
strangers*



# CAN BUY LIQUOR TO HEART'S CONTENT

## All Are Acquitted

Last month the case came to trial. Judge Arthur J. Mellott, in federal District court, directed a verdict of not guilty against the mayor and two others, while the jury freed the police chief and the remaining defendants. Evidence was presented that liquor had been brought in, bought and sold, protection given and paid for. The defense did not deny these charges, but insisted that there was nothing conspiratorial about them. There is another old saying in Kansas: "Juries never convict bootleggers." If you ask why, the answer is "people wouldn't stand for it."

While the trial was in progress in Kansas City, Kas., this reporter visited Leavenworth. The heat wasn't on. We walked into Ann's Place on 5th st., across from the police station. Anna Podowski, the owner, had testified the day before in the trial that she had bought some of her stock from some of the accused bootleggers.

"Can we get a drink?" we asked hesitantly, a stranger.

Anna poured a jigger of bourbon and a glass of water and asked for 40 cents. It was the same in "The Friendly Tavern" on Delaware st.—Leavenworth's main street. Nobody had dried up Leavenworth.

## No State Tax to Pay

Of course there was no state tax to pay in Kansas, only a beer license to buy, and the graft, according to the trial testimony, was about \$750 a month. Reasonable prices still netted a tidy profit.

In Topeka things were a little different. The legislature was in session and the joints were pretty well closed down. However, the bellboy in our hotel offered a fifth of Old Taylor whisky for \$14. A common retail price in Illinois is \$6.75.

"The price is a little higher if there's a convention in town or a big crowd," the bellboy said.

Most of the drinking in Topeka, we discovered, is done in homes supplied by bootleggers delivering in answer to telephone calls; in fraternal, social, athletic, or ex-service men's clubs, and in hotels where everybody has his own bottle and orders setups for highballs.

Wichita, Kansas' oil capital and aviation manufacturing center, is another wide open town—only it is Sedgwick county rather than the city itself that is open. The outskirts are rich in package stores, bars, gambling joints, and road houses.

*Prohibition is responsible for this travesty on justice*

*Open violations of the law are flaunted*

*And who's responsible for this black market racket? The Drys!*

## "Oasis of the West"

During the war the city was the oasis of the west. Better brands of liquor disappeared in the adjoining states where they would be subject to OPA ceilings. They sold in Wichita for double the legal ceilings in stores where wares were set out on open shelves—available to anybody, man, woman, or child, in any quantity he could pay for.

Last November federal agents, operating under the same law tested in Leavenworth, swooped down on Wichita and seized 1,000 cases of liquor in one day. There have been other raids since then, the legality of which has been upheld by the Supreme court.

Meantime, the package stores operate in windowless, thick walled rooms with locked doors. The customer names his brand thru a slit in the wall and puts his money in a drawer which slides thru it. A few seconds later his bottle and his change come out the same drawer. You still can get anything you want, but you can't see the seller. The device also is pretty good protection against hijackers and hold-up men.

*Chicago in the 20's, or can this be Kansas?*



# CROOKED POLITICS, BOOTLEG CRIME SYNDICATE,

## A U.S. ATTORNEY IN DRY KANSAS RIPS PROHIBITION

### Finds Bootleggers Sell Even to Children

(This is the second of a series of articles describing the liquor traffic in the dry states of Kansas, Oklahoma, and Mississippi.)

BY CLAYTON KIRKPATRICK  
Copyright: 1947: By The Chicago Tribune

Topeka, Kas., March 5—Few public officials in Kansas know more about the illegal operations of bootleggers than United States Atty. Randolph C. Carpenter. Since he took office at Topeka in February, 1945, he has devoted much of his energy to attempts to smash the illicit trade. His efforts so far have crippled, but not destroyed, the big bootleg crime syndicate centered in Wichita.

"Prohibition is one of the greatest evils of our time," he said in an interview. "It has brought conditions worse than the old saloons. Bootleggers sell to anybody, high school students, even children, in any quantity. There is no possibility of lawful regulation. The illegal traffic is the state's biggest source of graft."

#### Mayor Is Acquitted

Carpenter personally prosecuted the Leavenworth bootleg conspiracy case in which the city's mayor, police chief, and leading bootleggers were acquitted last month. After the trial he remarked: "The defense was primarily a criticism of the Kansas dry laws, and the verdict would appear to be against their enforcement."

Carpenter had better luck last fall in Wichita where he managed to send three bootleggers to a federal penitentiary for two years. He also convicted the crime syndicate bosses of Kansas, Max Cohen and Robert L. [Bobby] Carnahan, on income tax evasion charges.

*a shameful indictment!*

In the latter case he charged that Cohen and Carnahan were "protection" brokers for bootleggers, gamblers, slot machine owners, and horse race bookmakers, and that they had failed to pay a total of \$163,000 in income taxes in 1941 and 1942. They pleaded nolo contendere [no defense], paid \$15,000 each in fines, agreed to pay tax deficiencies and penalties, and were let off with four years probation.

#### Rarity in Kansas

Some of the curious at the proceedings were disappointed by the plea which precluded long court hearings. Who sold the "protection" bought by Cohen and Carnahan was not disclosed.

Carpenter's outspoken criticism of prohibition is a rarity in Kansas where a wet label is generally regarded as a political kiss of death. His views are shared, however, by most enforcement officials at all levels of government. A Topeka police official who warned that he could not identify himself with a public statement spoke as follows: "Prohibition is the policeman's biggest headache. We can't enforce the law because the people don't want it enforced. If we arrest a man and take him into Circuit court for running liquor, he is fined \$200 and given a 30 day jail sentence. He serves three days and is admitted to parole. The occasional \$200 fines are considered a part of the cost of doing business."

#### Not Much Fixing

"Here the bootleggers don't do much fixing of cops and local enforcement officers. They find it cheaper to pay a fine now and then. The courts collect what you might say is a tax. The county attorney benefits from it too because he gets \$25 for each bootlegger convicted and \$100 from the sale of his car if it is seized."

"Conditions could not be like that if there were really popular demands for enforcement, of course. We have an habitual criminal statute, but bootleggers convicted a hundred times are never tried under it. A Kansas jury would not convict them."

Top political figures in Kansas are at a cross roads so far as prohibition is concerned. Last fall the Democrats parted with precedent and tried to elect a governor on a repeal platform. The candidate, Harry H. Woodring, former secretary of war, cut a 1944 Republican majority of 232,000 to 50,000 votes. He believes he was defeated not by the dries, but by the bootleggers and their customers.

#### An Equivocal Position

Until it is clear whether repeal has lost its political taboo, the

*This doesn't happen in a well regulated state.*

*Bootleggers take no chances they vote.*



# GRAFT . . . RESULT OF KANSAS PROHIBITION

present Republican officials take a safely equivocal position with respect to prohibition.

Gov. Frank Carlson, who formerly represented Kansas' 6th district in congress, has this to say about it:

"I believe prohibition has been a good thing in Kansas. I'm speaking as an individual and my views are not necessarily those of my party. This is not entirely a party issue. It crosses party lines."

The governor was asked if there had been any graft or laxity in enforcing the law as the Democrats had charged in the campaign.

He replied: "I don't know where I could buy a drink if I wanted one."

## At General Election

Gov. Carlson has a reputation for being not only politically dry but personally dry as well. In the gubernatorial campaign he countered the Democratic repeal plank with a pledge to use his influence in the legislature to have the prohibition amendment resubmitted at a general election.

He redeemed his pledge this year in the early days of the session, but it is predicted he will be against repeal in 1948. The measure must carry only a majority of those voting on it. Wets are hopeful that a new crop of voters, many of them ex-service men who have observed conditions where liquor is legal, will decide the issue in favor of repeal.

In addition to voting for a general election on repeal the legislature enacted a law which makes possession of a federal retail or wholesale liquor dealer's tax stamp prima facie evidence of maintaining a common nuisance. It was passed

*"See no evil,  
hear no evil,  
speak no  
evil."*

by overwhelming majorities in both houses.

## A Penitentiary Offense

With this law enforcement officers could padlock by injunction every liquor dispensing establishment in the state that had a federal tax stamp. Practically all bootleggers have them because failure to buy them is a penitentiary offense while violation of the state prohibition law is a misdemeanor.

It is expected to bear especially hard on the clubs where those in the upper economic brackets and most of the legislators who drink wet and vote dry, do their tippling.

*No need for  
extra  
legislation  
under  
Washington's  
system*



# BONDED LIQUOR BUYS "DRY" VOTES IN "WONDER"

## BOOTLEGGERS FIGHT TO KEEP OKLAHOMA DRY

### Some Sheriffs Also Oppose Repeal

(This is the third of a series of articles describing liquor traffic in the dry states of Kansas, Oklahoma, and Mississippi.)

BY CLAYTON KIRKPATRICK  
(Chicago Tribune Press Service)

Oklahoma City, March 7 — The Oklahoma legislature now in session here has before it a bill calling for a special election to repeal the section of the state constitution prohibiting the sale, manufacture, transportation, and possession of intoxicating liquor. The bill has created a brisk demand for both dry and wet votes, with the state's bootleggers and some of its sheriffs lobbying on the dry side to protect their vested interest in prohibition.

#### Price of a Dry Vote

An informal exchange has grown up in and around the hotel in which many of the legislators have their headquarters. In this exchange it is reported that whisky by the case is the currency, with two cases of bonded liquor described as the price of a dry vote. And it is said that even tho the legislator would vote dry to satisfy his constituency, he might get the two cases of "green label" anyway. The liquor gets this name from the fact that it bears a green federal revenue stamp.

The legislators' hotel is known as one of the most convivial in town. Bell boys report a brisk business in totting trays of ice and mixers to various rooms and some of the old timers among the lawmakers assert they are having one of the most interesting sessions in years.

*Bootleg prices high—  
"dry" votes  
are cheap*

#### Doubt Its Passage

Most observers here believe the bill has small chance of passage. It was voted off the house calendar early in the session, but regained its place, by a margin of one vote, two weeks later. Even if it passes the legislature its chances are poor since a constitutional amendment must be approved by a majority of all voters in a general election and failure to mark the ballot is in effect a vote against the measure.

Most of Oklahoma City is pretty dry. A bootleg war that got completely out of hand has inspired a crack down by enforcement officers which has pushed hotel bellboys' prices to \$18 a fifth for bonded bourbon and bootleggers' prices to \$16 for the same stuff delivered.

Trouble among the city's liquor dealers was started by four small bootleggers who, it is charged, kidnapped a big bootlegger and his telephone operator and tried to take over his car, his nightclub, his stock, and a \$4,500 bank roll. Midway thru the job a radio report of the kidnapping was broadcast.

#### A Capital Crime

A short time later all six walked into the office of Sheriff Dick Strain to "surrender." [Kidnapping is a capital crime in Oklahoma]. They told a story about a drinking party and a little joke, but the victim later testified at a preliminary hearing that his abductors boasted they had "fixed it with the sheriff" to take over his business.

In Tulsa, Oklahoma's oil metropolis, which has a reputation for being a wide-open town, conditions were somewhat better for a thirsty citizen. Prices quoted by a hotel bell boy were as follows: \$14 a fifth for green label [bonded] and \$11 a fifth for red label [blended]. Pints sold for \$8 and \$6 respectively.

However, when it is considered that the price of fifths for the same liquor is about \$6.75 [bonded] and \$3.75 [blended] in Illinois, it becomes apparent that bootleggers can well afford to attempt to buy a few votes in the legislature.

#### More Reasonable Prices

Only the man in a hurry or a naive stranger buys from bell boys in Tulsa, however. Prices of the big bootleggers are more reasonable and the service is almost as good. The business is carried on almost entirely by telephone, and you get

*Chicago  
Gang  
Style*



# STATE . . . BOOTLEGGERS STAY IN BUSINESS

telephone numbers on little cards distributed in taverns, night clubs, movie lobbies, street corners, and all the other places crowds congregate.

A friend of ours said he needed a little new stock, and invited us over to his office for a demonstration on how the system works.

"I buy from one of the biggest bootleggers in town," he said. "He's honest and dependable and his prices are right. Maybe he'll come himself instead of sending a runner and you can ask him about his business."

## Six Pints for \$36

We walked into his office at five minutes past three in the afternoon. My friend looked at a card for the number and twirled the dial. At 3:20 a substantial looking citizen walked in with a brown paper bag under his arm. He had six pints of Old Taylor which he exchanged for a \$36 check. The bottles bore Missouri state tax stamps.

He took off his hat and sat down to chat with us. He remarked that liquor was becoming more plentiful and that his prices were coming down. "That stuff was about \$12 a pint during the war," he observed.

The rest of the interview follows:

Q.—What do you get for blended whisky?

A.—Four or \$4.50 a pint, depending on the quality.

## About the Profits

Q.—How do the profits from this business split up?

A.—Well, the distributor who brings it across the border gets from \$12 to \$20 a case. I try to get from \$1.50 to \$2.50 a pint for delivering it. I buy blends for about \$60 a case and sell them for \$108.

Q.—How much is sold in Tulsa per week?

A.—I guess maybe 500 cases.

Q.—At \$50 a case that would be \$25,000 a week profit for retailers.

A.—About that.

Q.—What do you pay for protection?

A.—Nothing.

Q.—How about overhead?

A.—I pay my runners (delivery boys) \$75 a week plus a car allowance. If they are arrested I pay their fines and full salary any time they spend in jail.

Q.—Do they spend much time in jail?

*There's no such thing as an honest - dependable criminal.*

*This much liquor traffic isn't very dry.*

## Jail Sentences Suspended

A.—No. If they are caught, they usually draw a \$50 fine and a 30 day suspended jail sentence. The fine is just part of the cost of doing business.

Q.—How long have you been in business?

A.—I started selling corn liquor in 1916, but I found it better to handle tax paid stuff. There's no trouble from the government then if you buy a tax stamp. I'm thinking of retiring. I have a ranch, but I'm too busy to get out to it.

A few minutes later he left and my friend observed: "He got a jail sentence once and ran his business from a jail cell for a month. A bootlegger performs a service to the community here, and the community doesn't try to make it too hard for him."

## Less Open Than Kansas

To the observer it seemed that compared with Kansas, the liquor traffic in Oklahoma is less open and its product more expensive. This observation is borne out by reports of the federal alcohol tax unit which devotes most of its energies to stamping out moonshine stills.

A stronger attempt to enforce the law has stimulated the moonshiners of the blackjack thickets who can't resist the profits possible where the federal tax on alcoholic drinks is \$9 a proof gallon and the local government has enabled bootleggers to add almost as much more as a cost of engaging in an illegal business.

Despite the sugar shortage tax agents have seized an average of about 150 stills a year in Oklahoma as compared with slightly under 50 from Kansas, Arkansas, and Missouri combined. The greater activity of moonshiners in Oklahoma is also attested by the fact that the force of agents working in Oklahoma is about one-fifth larger than the force in each of the other three states.



# MARKET, COLLECTS MILLION IN TAXES

By this time we were on the bridge. Traffic was jammed. It was Michigan av. bridge at 5 p. m. and about the same proportion of taxicabs. We crossed and passed two or three establishments that looked like filling stations without gas pumps. The driver swung in on the gravel drive of one and a burly man in a leather jacket opened the door. "What'll you have?" he grunted.

"Let's see what you've got," we replied, plucking up courage.

He led the way into his shack where he threw open the doors on two large wooden lockers. The stock was complete. Whisky, wine, rum, and gin with prices scratched on the rough wood in front of each row of bottles.

## Cab Driver Gets His

We had been told that one of the virtues of the Gold Coast was low prices comparable to those in wet states. It wasn't true. Bonded bourbon was \$5.50 a pint—only 50c under the bootlegger's delivered price in Tulsa. We bought a pint of cheap blend with a legend on the label that it had been flavored and colored with wood chips and aged less than a month. That was \$3.

As we left the salesman gave the cab driver two quarters. That's the regular commission for bringing customers, he explained later. He also said that cab drivers would make the run anytime for a dollar and save a customer the bother of riding along.

Vicksburg and Warren county are wet "by local option" as the natives say. There are open saloons on the main street—Washington st.—and most of the side streets where you can buy a drink, a bottle, or a case.

## \$14,000 in Income Taxes

In addition most of the cafes and grocery stores sell bottles under the counter. Because the trade in liquor is so common prices are very reasonable. We visited a small saloon half a block off Washington st. and bought a bonded bourbon highball for 40c. On the shelf was a row of Haig and Haig pinch bottle Scotch whisky. It commonly sells in Chicago for \$9.35 a fifth. You can have as much as you want, the bartender said, for \$9 a fifth.

*The "Dregs" must be proud of this type of business man.*

We asked him if business was good.

"We paid \$14,000 in income taxes and black market taxes [the Mississippi state liquor tax] last year," he said.

Vicksburg has a special attraction for bibulous visitors in the form of an old river boat called "Show Boat." It has been moored for years in the Yazoo river canal less than 100 yards from the city waterfront. In order to compete with the low liquor prices in the city, it offers excitement in the form of slot machines and other gambling. The little ferry boat that serves it chugs busily back and forth from late afternoon until early morning.

## Gulf Resorts Wet

The story is the same up and down the river. Greenville and Nat. chez are dripping wet, and Rosedale, a village in Bolivar county, on the river, has two package liquor stores.

Equally as wet as the river counties are the vacation resorts along the gulf coast. Chicagoans visiting the gulf coast. Chicagoans visiting Biloxi find a familiar piece of furniture in the Buena Vista bar. It is the gleaming liquor dispensary over which guests of the Stevens hotel sipped cocktails and highballs before the hotel was taken over by the army early in the war and the bar sold down the river.

*Smarter than Capone... they paid income tax.*

*Washington has no such mockery of its state law.*





# LEGISLATORS DRINK "WET" — VOTE "DRY" IN

## THEY'D SOONER FORGET DRY LAW IN SOONER STATE

It Proves a Headache for All but Crooks

(This is the fourth of a series of articles describing liquor traffic in the dry states of Kansas, Oklahoma, and Mississippi.)

BY CLAYTON KIRKPATRICK  
(Chicago Tribune Press Service)

Oklahoma City, March 8—In Kansas the United States attorney and the state attorney general have assumed some responsibility for prohibition enforcement, but in Oklahoma local sheriffs, county attorneys, and police chiefs carry the whole burden. Some of these local officials are among the state's most outspoken critics of prohibition.



Warren Edwards

Warren Edwards, county attorney of Oklahoma for the last three years, a bluff westerner who wears cowboy boots and speaks without a politician's caution, brands prohibition a "hypocritical farce."

"This state will never be dried up by a bunch of drunken legislators voting dry," he growled. "The partisans of prohibition are a disgusting combination of bootleggers, grafters, hypocrites, and blue noses."

### Like a Dragon Harvest

"There are 1,000 cases of whisky sold in Oklahoma county every week for an average profit of \$60 a case. That's \$60,000 profit a week. If you're looking for graft, start from there. My office is loaded with bootleg cases. One of my assistants does nothing else but prosecute them. It's like harvesting dragon's teeth. They spring up as fast as we bat them down, and the reason is the people don't support law enforcement when prohibition is involved."

*He'll probably be defeated in the next election for telling the truth.*

"If people want a drink, they'll get it regardless of the law. Under prohibition all the profit goes to crooks. The state gets no revenue and has no control."

Police Chief Roy Hyatt of Tulsa holds similar views. "We average two raids a day," he said. "I have five men who do nothing else. But we can't enforce the law because it does not have popular support. If people really wanted the state to be dry bootleggers wouldn't have enough business to support themselves. I couldn't stop bootlegging if I assigned every man I have to the job. It would just raise the prices a little."

### Calls It "Terrible Mess"

L. J. Hilbert, chief of the Oklahoma City police, said: "Prohibition is a terrible mess. It's discouraging to a policeman to arrest a man time after time and know that the maximum penalty will be

a \$20 fine. I have 10 men on my vice squad and they manage to keep the traffic fairly well under cover."

"Our greatest obstacle to enforcement in this city is that the bootleggers keep their stock in the county beyond the city limits and just run in a few bottles at a time to fill orders. As long as they can defy the law in the county we'll have trouble enforcing it in the city."

Altho top political leaders in Oklahoma are careful not to say anything against the prohibition section of the state constitution, and not much for it, there are some voices raised against it in the state house of representatives. Rep. William Shipley, who also is superintendent of schools at Bristow, Okmulgee county, and Rep. Charles G. Ozmun, an attorney from Lawton, Comanche county, are the leading wets.

Neither is especially optimistic that a bill they sponsored calling for a special election to repeal prohibition can get thru the legislature this session. It got 48 votes, enough to keep it on the house calendar, early in the session, but it will need 60 to pass.

### The Dry Line-Up

"Here's the lineup against us," said Shipley. "The bootleggers and many of the sheriffs are against us because prohibition is their bread and butter. Brewers are against us because prohibition creates more demand for beer. Distillers are indifferent because they sell all they can supply to Oklahoma. Many of the legislators, especially in the senate, are against us because their best clients are bootleggers. Then there are the United Dries who believe, in spite of the evidence to the contrary, they can legislate morals."

*This is why Prohibition never works!*

*Crooked politicians, bootleggers, both children of Prohibition*



# OKLAHOMA. REPEAL DOESN'T HAVE MUCH CHANCE

"When this bill came up on a preliminary vote a friend of mine called and said he had to vote dry because he represented a dry county. However, he had been offered two cases of green label [bonded whisky] for his dry vote by a couple of deputy sheriffs, and he wanted to know if I thought he should take them. I told him: 'Sure, that's the going price. You might as well take the stuff same as the others who are voting dry.'"

"On the positive side," Shipley continued, "we have quite a few representatives who are waking up to the fact that the bootleggers are electing our sheriffs, that the state is losing 10 to 12 million dollars in tax revenues annually to neighboring states, and that our boys and girls are becoming alcoholics because there is no legal regulation of the bootlegger's business."

## Governor on the Fence

Both factions in the capital are warily watching the new Democratic governor, Roy J. Turner. So far his position has been a scrupulously guarded straddle.

He was asked at his press conference if he would support or oppose resubmission of a repeal amendment to the electorate. "Resubmission of this amendment is not part of my program or the party's program," he replied.

"Is prohibition good for Oklahoma?" he was asked.

"I don't want to comment on that," the governor answered.

"Does your administration have any intention of tightening up enforcement or stamping out graft?"

"Enforcement is a local matter. The state has no agency or responsibility to enforce prohibition."

## One Woman's Opinion

One of the opponents whom Turner defeated last fall was a woman—the first woman candidate for governor since the state was admitted to the union in 1907. What was more unusual, she pledged herself to repeal prohibition if elected. The candidate was Mrs. Mickey Harrell, a widow and long time resident of Oklahoma City who achieved wealth thru her own real estate and investment business. She was also a leading member of the city's Church of God congregation and a Sunday school teacher.

"I am a believer in clean government," she said in an interview, "and one of the greatest contributing factors to political corruption is the bootleg system because it places in the hands of underworld elements millions of dollars of illegal capital which is being used to corrupt our elected officials."

"Bootleggers prey on the young and weak," she continued, "and our youth is being corrupted and taught

a disrespect for law because of the ease with which they are able to purchase intoxicating liquors from bootleggers who are protected by politicians.

"In states where the sale of intoxicating liquors is licensed by the state, rigid control laws are possible, but in a state where the federal government issues liquor licenses, and where the state has a dry law such as we have in Oklahoma, we open the door to the racketeers, gangsters, and underworld characters who grow fat upon our stupidity."

The opposite view was expressed by W. J. Herwig, state superintendent of the Anti-Saloon League of Oklahoma.

"The evil in liquor is in proportion to the sale of liquor," he declared. "Any move to make it easier to get would increase the evil. The solution to the problem is strict enforcement and education emphasizing the value of temperance."

"The law has not been vigorously enforced for about five years. We're going to campaign for strict enforcement. If that requires replacement of some sheriffs and county attorneys, we'll have them replaced."

Herwig was asked why the Oklahoma United Dries were fighting the proposal in the legislature to submit prohibition to a popular vote.

"Sentiment hasn't changed since 1940 when the last vote was taken," he asserted. "Sixty-eight counties voted for prohibition and nine voted for repeal then. Decent people are not willing to throw still wider the floodgates of liquor. There's no need for another vote."

*This kind of political jockeying*

*defeated this honest, clear thinking candidate*

*Washington state's system is a better solution*

*Are there no decent people in those nine states?*



# MISSISSIPPI CONDONES LIQUOR BLACK-

## DRY MISSISSIPPI GETS A MILLION IN LIQUOR TAXES

### Bootleg Black Market Openly Pays Up

(This is the fifth of a series of articles describing liquor traffic in the dry states of Kansas, Oklahoma, and Mississippi.)

BY CLAYTON KIRKPATRICK  
(Chicago Tribune Press Service)

Jackson, Miss., March 9.—The inquirer into the workings of prohibition in Mississippi feels somewhat like a traveler stepping thru the looking glass into a topsy turvy wonderland.

He finds a state "bone-dry" since 1908 which collects nearly a million dollars a year in taxes on liquor, a state where every bootlegger is a law breaker whose identity, place of business, and gross receipts are reported to the state tax collector, and who deals directly with the state thru a deputy tax collector who stops each month to exact for the state 10 per cent of gross sales.

In addition the observer finds cities and counties where liquor is as readily available and as openly displayed as in any wet state. He is told the places are wet by "local option," altho the legislature decreed in 1908 that liquor never again could be sold, bottled, given away, manufactured, transported or possessed anywhere in the state.

#### Drink Wet, Vote Dry

He also finds a state where political candidates are afraid or reluctant to campaign for repeal even when running for local office in "wet" counties; where it was the dries who gave quasi-legal status to liquor by taxing it; where a majority of the people drink wet and vote dry, and have no objections to lawmakers who do the same.

Mississippi may not be such a hodge-podge of paradoxes much longer. The legislature, now in session, has bills to repeal the liquor tax before it in both house and senate. The senate measure, already passed once and then reconsidered, is expected to go to house next week and replace the house measure.

*Just like  
protection  
money*

*If it passes,  
bootleggers  
make more  
profit.*

Church groups are beating the drums for strict enforcement of prohibition. In the meantime this is how it is in Mississippi:

Jackson, the capital, is a city famed the length and breadth of Mississippi for its civic virtue and sobriety. It is dry. You can't even buy a bottle from a bellhop in a hotel. That does not mean that nobody drinks in Jackson, however. There is something typically Mississippian about the way Jackson citizens drown prohibition in alcohol and have it, too.

#### But Across the River

The city of 62,000 is situated in Hinds county across the Pearl river from Rankin county. For as long as memory serves the Rankin county end of the Pearl river bridge has been the threshold to a happy hunting ground of whisky, gambling, and complaisant women. It is the country retreat for fast living gentry from the dives of New Orleans who are sometimes forced from their more favored haunts by the law.

This free living settlement on the muddy banks of the Pearl is called the Gold Coast. It is a 50 cent taxi ride from the heart of Jackson's Capital st. business district. It has in convenient concentration everything that Jackson lacks.

"There is no law across the Pearl," Jackson citizens say in horrified tones. "The Gold Coast is a disgrace. It should be closed down."

#### A Saturday Night Visit

Still when the flimsy wooden halls begin to burn [bootleggers have their own ways to keep competition in bounds] it is the Jackson fire department that thunders over into Rankin county to extinguish the flames. A local paper reported recently that the firemen had been able to save several cases of whisky when Little Red Hydrick's place burned.

We visited the Gold Coast on a Saturday night in a taxi. The driver was a pacific young man who, when he learned our intention to see all the sights, almost gave up his fare. "Friend," said he, "the Gold Coast is no place for a stranger and a Yankee to mess around. If you start snooping around you'll either be shot or stabbed, or beat up. If you want a bottle I'll take you. If you want a conducted tour, find another cab."

"Okay," we replied meekly, a little awed. "Just in and out for a bottle if that's the way it is." "You see," said the cab driver apologetically, "I only got one lung. I'm not a fighting man. I couldn't get in the army."

*"Look at me,  
I'm pure"....*

*... yeah, but  
look across  
the river.*



# What Does "One Quart" Prohibition REALLY MEAN?

There's nothing like it anywhere . . . it's novel . . . it's unique. But it's sinister . . . it's a plan to destroy the strictly-regulated alcoholic beverage business and to turn that business over to the bootlegger.

Here's the ONE-QUART  
prohibition as set forth  
in Initiated Act No. 2.

SECTION 1. "The Manufacture, Sale, Bartering, Loaning or Giving Away of intoxicating liquor within the State of Arkansas for beverage purposes is hereby prohibited. The exportation from, the importation into, or the transportation within the State of Arkansas of more than one quart, at any time, of intoxicating liquor for beverage purposes is hereby prohibited. Having in possession more than one quart, at any time, of intoxicating liquor within the State of Arkansas for beverage purposes is hereby prohibited; and any such liquor found in possession of an person shall be confiscated by an order of a court of competent jurisdiction. Intoxicating liquor is hereby defined to include any beverage containing over  $\frac{1}{2}$  of 1% of alcohol by weight.

Yes, The "One Quart" Prohibition Is As  
Simple As A-B-C. It Means Just This:

Any man . . . any woman . . . or even a child . . . is entitled to EXPORT, IMPORT, TRANSPORT or POSSESS FOR BEVERAGE PURPOSES, one quart of beer or wine, whiskey or rum, ale or gin, vodka or moonshine. The ONE-Quart law guarantees your right to get a quart, and the right to drink a quart. The ONE-QUART law is the BOOTLEGGER'S BILL OF RIGHTS—it's his license to do business.

Initiated Act No. 2 Will Make Mockery of All Law and Order—DEFEAT IT!

**Vote AGAINST  
Act No. 2**

For Initiated Act No. 2 ☐  
Against Initiated Act No. 2 ☒

**Defeat**

**Prohibition!**



# Act No. 2 IS PROHIBITION

**VOTE AGAINST**

**PROPOSED STATEWIDE PROHIBITION LAW**

It's the Last Measure at the Bottom of the Ballot

**on NOV. 7**

For Initiated Act No. 2 ☐

Against Initiated Act No. 2 ☒



**Defeat Prohibition!**

This Political Ad Paid For By O. J. "Don" Green, Executive-Secretary ARKANSAS AGAINST PROHIBITION, Little Rock

**... DOES**

**... PROHIBITION**

**Defeat Prohibition!**

This Political Ad Paid For By O. J. "Don" Green, Executive-Secretary ARKANSAS AGAINST PROHIBITION, Little Rock





★ *Let "Dry" Counties remain "Dry"*

★ *Let "Wet" Counties remain "Wet"*

★ *Let Arkansas Keep \$6,000,000 Annual Revenue*

Defeat of Initiated Act No. 2 on November 7th means that Arkansas will retain its present system of permitting each county to handle alcoholic beverages as it chooses—our dry counties will remain dry, our wet counties will remain wet, and ALL counties will continue to share equally in the more than \$6,000,000 annual revenue from legal sales.

**LET'S KEEP LEGAL CONTROL**

**AS WE NOW HAVE IT!**

**Vote AGAINST  
Act No. 2**

For Initiated Act No. 2 ☐

Against Initiated Act No. 2 ☒

**Defeat**

***Prohibition!***

This Political Ad Paid For By ARKANSAS AGAINST PROHIBITION, Little Rock, O. J. "Don" Greene, Executive-Secretary



UPPER LEFT: 4 Col. X 10" Advertisement  
Ran October 18, 1950  
In all Arkansas Daily Newspapers (30)

UPPER RIGHT: 4 Column X 10" Advertisement  
Ran October 19 or 20, 1950  
In all Arkansas Weekly Newspapers (141)  
Ran October 23, 1950  
In all Arkansas Daily Newspapers (30)

LOWER LEFT: 4 Column X 10" Advertisement  
Ran October 25, 1950  
In all Arkansas Daily Newspapers (30)  
Ran October 26 or 27, 1950  
In all Arkansas Weekly Newspapers (141)



## THE PAY-OFF IN MISSISSIPPI

MISSISSIPPI'S  
LIQUOR FLOOD IS  
ROLLING ALONG'Dry' State Even Takes  
Cut of Bootleg Profits

(This is the last of a series of articles describing the liquor traffic in the dry states of Kansas, Oklahoma, and Mississippi.)

BY CLAYTON KIRKPATRICK  
(Chicago Tribune Press Service)

Jackson, Miss., March 10—Since last July 1 the federal government has sold 1,516 retail liquor dealer tax stamps in the "dry" state of Mississippi and 45 wholesale liquor dealer tax stamps. They cost \$25 each and \$100 each respectively and are good for one year. Each stamp represents one liquor dealer [bootlegger] and it must be displayed in his place of business as proof he has paid his annual federal tax.

That may be one of the reasons why Mississippi public officials assume a defensive attitude whenever they are questioned about prohibition. There are other reasons. For example:

In 1944 the legislature enacted [with only 17 dissenting votes in the house and fewer in the senate] a law which reads as follows: "That upon every person engaging or continuing within this state in the business of selling or distributing, at wholesale or retail, any tangible property, articles, or commodities whatsoever, the sale or distribution of which is prohibited by law, there is hereby levied and imposed a tax equal to 10 per cent of the gross proceeds of the selling price thereof."

## Applied Only to Bootleggers

Despite its general language the law has never been imposed against anybody but bootleggers. Last year it produced a little less than a million dollars. The sum is considerable in a state with annual operating expenses of about 70 millions. The state income tax yielded a little more than seven times as much.

Mississippi politicians are beginning to see a fundamental inconsistency in prohibiting the sale of liquor by one law and imposing a tax on it by another. Gov. Fielding L. Wright (D.) has called for the repeal of the tax in the extraordinary

*Cheaper  
than a  
legitimate  
license.*

*"Crime tax"  
is less  
than  
income  
tax.*

session of the legislature now in progress.

The connoisseur of official inconsistency in Mississippi may find this little gem intriguing: Jackson's ill-famed Gold Coast, the wide open source of most of the whisky in central Mississippi, sells no beer. The reason given is that Rankin county voters have voted it out by local option under the state law regulating sale of "nonintoxicating" beverages.

## Vote Dry, Drink Wet

Sheriff Henry G. Laird was asked to comment on this. "Well," he drawled, "we voted against beer but the people want the Gold Coast wet. It's just another example of how we do things here. We vote dry and drink wet."

To complete the catalog of inconsistency which characterizes Mississippi citizens and their prohibition law, it must be pointed out that the legislature in its 1946 session rejected by large majorities four bills introduced by a few sincere dries to tighten up enforcement of the law.

One of these was an enabling act to qualify the state for federal enforcement assistance under the 1936 national liquor enforcement act. It would have enabled federal agents to seize and impound liquor stocks wherever found within the state as is being done now in Kansas. The bill was shouted down as an infringement of state's rights.

## Repeal Not Favored

Another was the Kansas bill to hold possession of a federal liquor dealer tax stamp prima facie evidence of maintaining a common nuisance. The third was a bill to provide each district attorney with an investigator to collect evidence against bootleggers. The fourth was a bill to set up a 25 man enforcement squad to proceed against bootleggers under the direct authority of the governor.

If enforcement has few partisans in Mississippi, outright repeal has less. In the whole body of the Mississippi legislature this reporter found only one lawmaker willing to go on record as a critic of prohibition. There were a few more who were privately critical but officially "correct."

*Sell beer and  
break the  
law?  
Heavens no!*

*They like  
bootleggers.*



# KEEPS THE STATE "BONE-DRY" . . .

## Taxes Go Elsewhere

"Liquor in untold quantities is sold to citizens of this state in Louisiana, Alabama, and Tennessee. The taxes are paid there and all we get out of it is an increasing disrespect for the law."

Gov. Wright has this to say about the prohibition law:

"I think Mississippi has a good prohibition law. It covers every angle of the liquor trade thoroly. We don't want to repeal the law. In 1934 we had a referendum and only eight of the 82 counties voted wet. Enforcement is purely a local matter. There is some graft and occasionally a sheriff is indicted for it [the sheriff of Copiah county is now under indictment for failure to enforce the law].

"I'm asking for repeal of the black market tax on liquor because it is inconsistent and many people have interpreted it as tantamount to legalizing liquor. The income from it is not vital to state finances."

## Collector Likes Tax

Carl N. Craig, state tax collector for the last seven years, is the man who makes the black market tax work, and he believes in it.

"We've arranged for cooperation from all the states where liquor is exported to Mississippi," he said. "We get monthly reports showing the quantity and value of every consignment, the purchaser, the destination, the make of truck or car transporting it, the driver's name, and his route into Mississippi."

"These three filing cases," he said, "throwing them open," contain copies of every invoice. They are filed by counties in this state. We arrive at the taxable value of a man's liquor business by adding 33 1/2 per cent on all goods sold at retail and 15 per cent on all sold at wholesale. Probably the actual mark-up is higher, but we don't know. Thus when our collector calls each month on the liquor dealers, he has tangible evidence to support his tax assessment.

*Good for  
whom?...  
racketeers*

*State  
and  
government  
do all  
right....  
so do  
law-breakers.*

## Tells Illinois Cooperation

"Illinois, one of the big export states, has given splendid cooperation in supplying us with reports. Liquor doesn't move anywhere without reports, you know, otherwise there'd be cheating on state and federal taxes. We send copies of the reports we have each month to the sheriffs so they'll know who is operating and how big his business is."

"The tax is really not a tax, but a penalty for engaging in an illegal business," he said in defense of the law. "It's the same as the federal income tax on winnings in poker and crap games. We've all kinds of precedents for it."

Another public official was asked about the tenderness of Mississippi juries for bootleggers. He said he couldn't be quoted, but that jury service in the state is part of the political patronage system. The sheriffs as political bosses of their counties are virtually their own jury commissioners.

Many residents of rural Mississippi gather at the county seats when Circuit courts are in session and the \$2 to \$3 a day pay of veniremen is considered equal to a vacation with pay. The special six man panels for the justice of peace courts are political favorites who make a profession of their jobs much as do coroners' jurors in Cook county.

*Crooked  
politics  
and  
Prohibition  
are  
bedfellows.*

microcard

U



We urge ALL Arkansas citizens and taxpayers to join with us in Arkansas Against Prohibition and vote AGAINST Act No. 2 on the November 7 ballot—it's prohibition.

We urge ALL Arkansas citizens and taxpayers to join with us in Arkansas Against Prohibition and vote AGAINST Act No. 2 on the November 7 ballot—it's prohibition.

The state, its counties and municipalities would lose more than five and a half million dollars in annual direct tax revenue should prohibition be returned to Arkansas. Prohibition would destroy the full-time jobs of more than 12,000 family

Leonard Geibel.  
Paragould. Mon  
Lawson T. Gar  
Garner. Parago  
Jr., Searcy; Lou  
Gentry. McCr  
F. G. Gibson. B  
Jonesboro. M  
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Paragould; Glo  
Spencer Gilson.  
Harrisburg. L

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W. N. Trulock, Pine Bluff  
R. L. Van Meter, Judsonia  
J. T. White, Jonesboro  
J. A. Whyte, Texarkana  
J. G. Williamson, Little Rock  
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Cheryl Venable, 44, Catching, Balm  
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 Chennault, McCrory, Oneshoro, J. L.  
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 Leachville, A. J. Childers, Bonn, Tom

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V  
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tel, Jonesboro. Thomas Walker, Weiner.  
T. Walker, Milledge Tree. Bob Wal-  
ker, Bully. A. Warner, Juddonia. James  
Waller, Juddonia. Francis B. Walls, Par-  
adise. Jimmie W. Walpole, John  
Walls, Cherry Valley. Emmett Wamp-  
fair, Oaks. W. W. Walden, Augusta.  
J. W. Wade, Canton Plant. Mrs. W. A.  
Waldrip, Canton Plant. Horace Walpole,  
Greenville. Cecil Waller, Paragould.  
C. Walton, Paragould. N. W. Ward, Marks.  
Tree. Odie W. Waters, Bassett. Mrs.  
WATSON, Paragould.

W

[illegible][illegible]

E. Wilson, Augusta. R. A. Wilson,  
Hillytheville. Roy Wiley, Paragould.  
F. Wisdom, McBarr. Paul Wolf, Walden.  
Wood, Joe T. Wood, Paragould. J. N.  
Wood, West Memphis. S. L. Wood, Bates.  
Knob, Stanley W. McCrory, W. F.  
Wood, McCrory. A. Bell Woodward, Net.  
leton, Roy S. Woods, Marked Tree. H.  
R. Woodward, Hunt. L. C. Wren, Cher.  
Wright, Valley. D. C. Wright, Manila. Har.  
Wright, Manila. W. Wright, Manila.  
W. C. Wright, Marked Tree. E. R. Wynn,  
Hild Knob.

Y  
 Jan Young, McClure L C B Young  
 Osceola; Max Young, Judsonia; T H  
 Young, Judsonia; Mrs Wimpy Young  
 Marked Tree; C W Younger, Paragould

Z

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# Oil!

## HOW to MARK

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## Your BALLOT on Nov. 7th

For Initiative Initiated Act No. 2

Against Initiative

100

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Exhibit 11-K